

# 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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Michelle L Goehring

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Extn : 1227

Contact Person

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 : Commodore Perry SD	COUNTY : Mercer	AUN : 104431304
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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	\$9792271	Ending Unassigned Fund Balance
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	\$52543	0.53%

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

Yes  No

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

DATE	SIGNATURE OF SUPERINTENDENT
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DUE DATE: AUGUST 15, 2021

# FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Commodore Perry SD	<b>County :</b> Mercer	<b>AUN Number :</b> 104431304
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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>
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To be used for unexpected expenses.
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.	To be used for future budgets.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	To be used for future retirement benefits. To be used for future budgets.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	To be used to balance budget.

**ITEM**

**AMOUNTS**

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

810 Nonspendable Fund Balance

820 Restricted Fund Balance

830 Committed Fund Balance

840 Assigned Fund Balance

850 Unassigned Fund Balance

3,817,055

784,326

627,461

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$5,228,842

Estimated Revenues And Other Financing Sources

3000 Revenue from Local Sources

7000 Revenue from State Sources

3000 Revenue from Federal Sources

3000 Other Financing Sources

2,434,000

5,936,091

89,000

\$8,459,091

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$13,687,933

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	1,795,000
6113 Public Utility Realty Taxes	2,200
6114 Payments in Lieu of Current Taxes - State / Local	2,800
6120 Current Per Capita Taxes, Section 679	11,500
6140 Current Act 511 Taxes - Flat Rate Assessments	21,500
6150 Current Act 511 Taxes - Proportional Assessments	340,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	150,000
6500 Earnings on Investments	8,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	91,000
6990 Refunds and Other Miscellaneous Revenue	2,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$2,434,000</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	3,875,317
7112 Basic Education Funding-Social Security	419,635
7311 Pupil Transportation Subsidy	439,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	12,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	8,400
7340 State Property Tax Reduction Allocation	181,174
7505 Ready to Learn Block Grant	100,565
7810 State Share of Social Security and Medicare Taxes	150,000
7820 State Share of Retirement Contributions	750,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$5,936,091</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	89,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$89,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>8,459,091</b>

Run: 104431304 Commodore Perry SD

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

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Act 1 Index (current): 4.2%  
Calculation Method:

Approx. Tax Revenue from RE Taxes: \$1,795,000  
Amount of Tax Relief for Homestead Exclusions: \$181,174  
Total Approx. Tax Revenue: \$1,976,174  
Approx. Tax Levy for Tax Rate Calculation: \$2,139,464

Mercer

Total

2020-21 Data

a. Assessed Value \$39,210,850  
b. Real Estate Mills 54.0000

I. 2021-22 Data

c. 2019 STEB Market Value \$177,607,328  
d. Assessed Value \$39,619,700  
e. Assessed Value of New Constr/ Renov \$0

2020-21 Calculations

f. 2020-21 Tax Levy \$2,117,386  
(a \* b) \$2,117,386

2021-22 Calculations

g. Percent of Total Market Value 100.000000%  
h. Rebalanced 2020-21 Tax Levy \$2,117,386  
(f Total \* g) \$2,117,386

i. Base Mills Subject to Index 54.0000  
(h / a \* 1000) if no reassessment

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 91.66160%  
k. Tax Levy Needed \$2,139,464

(Approx. Tax Levy \* g) \$2,139,464

l. 2021-22 Real Estate Tax Rate 54.0000  
(k / d \* 1000)

m. Tax Levy Generated by Mills \$2,139,464  
(l / 1000 \* d)

III.

n. Tax Levy minus Tax Relief for Homestead Exclusions \$1,958,290  
(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$1,795,000  
(n \* Est. Pct. Collection)

ct 1 Index (current): 4.2%  
alculation Method:

pprox. Tax Revenue from RE Taxes: \$1,795,000  
mount of Tax Relief for Homestead Exclusions \$181,174  
otal Approx. Tax Revenue: \$1,976,174  
pprox. Tax Levy for Tax Rate Calculation: \$2,139,464

Rate  
Mercer  
Total

Index Maximums

p. Maximum Mills Based On Index (1 * (1 + Index))	56.2680	
q. Mills In Excess of Index (if (1 > p), (1 - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,229,321	\$2,229,321
IV. s. Millage Rate within Index? (if 1 > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$2,628.00	
Number of Homestead/Farmstead Properties	1283	1283
Median Assessed Value of Homestead Properties		\$15,816



Account: 104431304 Commodore Perry SD

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Act 1 Index (current): 4.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$1,795,000

Amount of Tax Relief for Homestead Exclusions

\$181,174

Total Approx. Tax Revenue:

\$1,976,174

Approx. Tax Levy for Tax Rate Calculation:

\$2,139,464

Mercer

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$181,174

Lowering RE Tax Rate

\$0

\$181,174

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$181,174

**CODE**

3111 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	
	Perce	39,619,700	54.0000	2,139,464	181,174 =	1,958,290 X	91.66160% =	1,795,000	
<b>Totals:</b>		<b>39,619,700</b>		<b>2,139,464</b>	<b>-</b>	<b>1,958,290</b>	<b>X</b>	<b>91.66160%</b>	<b>= 1,795,000</b>

6120	Current Per Capita Taxes, Section 679	Rate	Estimated Revenue
6140	Current Act 511 Taxes--Flat Rate Assessments	\$5.00	11,500
6141	Current Act 511 Per Capita Taxes	\$5.00	11,500
6142	Current Act 511 Occupation Taxes--Flat Rate	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$10.00	10,000
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes--Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes--Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
<b>Total</b>	<b>Current Act 511 Taxes -- Flat Rate Assessments</b>		<b>21,500</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%	340,000	340,000
6152	Current Act 511 Occupation Taxes	0.000%	0.000%	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000%	0.000%	0	0
6156	Current Act 511 Mechanical Device Taxes -- Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000%	0.000%	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
<b>Total</b>	<b>Current Act 511 Taxes -- Proportional Assessments</b>			<b>340,000</b>	<b>340,000</b>

Total	Current Act 511 Taxes -- Proportional Assessments	Act 511 Tax Limit -->	Market Value	Mills	(511 Limit)
		177,607,328 X		12	2,131,288
<b>Total</b>	<b>Current Act 511 Taxes -- Proportional Assessments</b>				<b>361,500</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	Current Real Estate Taxes									
	Mercer									
6120	Current Per Capita Taxes, Section 679	54.0000	54.0000	0.00%	Yes	4.2%				
	Current Act 511 Taxes—Flat Rate Assessments	\$5.00	\$5.00	0.00%	Yes	4.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.2%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.2%				
	Current Act 511 Taxes—Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.5000%	0.5000%	0.00%	Yes	4.2%				

Description	Amount
<b>000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	4,600,782
1200 Special Programs - Elementary / Secondary	1,038,030
1300 Vocational Education	533,840
1400 Other Instructional Programs - Elementary / Secondary	15,840
<b>Total Instruction</b>	<b>\$6,188,492</b>
<b>000 Support Services</b>	
2100 Support Services - Students	305,123
2200 Support Services - Instructional Staff	330,228
2300 Support Services - Administration	984,628
2400 Support Services - Pupil Health	126,120
2500 Support Services - Business	13,900
2600 Operation and Maintenance of Plant Services	771,519
2700 Student Transportation Services	565,000
2900 Other Support Services	6,000
<b>Total Support Services</b>	<b>\$3,102,518</b>
<b>000 Operation of Non-Instructional Services</b>	
3200 Student Activities	273,480
<b>Total Operation of Non-Instructional Services</b>	<b>\$273,480</b>
<b>000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	57,000
5300 Transfers Out to Component Units/Primary Governments	20,000
5900 Budgetary Reserve	150,781
<b>Total Other Expenditures and Financing Uses</b>	<b>\$227,781</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$9,792,271</b>

Description

Amount

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	2,469,118
200 Personnel Services - Employee Benefits	1,723,844
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	11,920
500 Other Purchased Services	250,600
600 Supplies	92,000
700 Property	3,000
800 Other Objects	300
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$4,600,782</b>

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	430,000
200 Personnel Services - Employee Benefits	344,130
300 Purchased Professional and Technical Services	101,500
500 Other Purchased Services	155,400
600 Supplies	5,000
700 Property	1,000
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,038,030</b>

1300 Vocational Education

100 Personnel Services - Salaries	204,000
200 Personnel Services - Employee Benefits	133,840
400 Purchased Property Services	2,000
500 Other Purchased Services	170,000
600 Supplies	19,000
700 Property	5,000
<b>Total Vocational Education</b>	<b>\$533,840</b>

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,340
600 Supplies	1,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$15,840</b>

**Total Instruction**

2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries	143,000
200 Personnel Services - Employee Benefits	105,445
300 Purchased Professional and Technical Services	54,578
500 Other Purchased Services	200
600 Supplies	1,900
<b>Total Support Services - Students</b>	<b>\$305,123</b>

2200 Support Services - Instructional Staff

100 Personnel Services - Salaries	77,000
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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	50,128
300 Purchased Professional and Technical Services	116,500
400 Purchased Property Services	400
500 Other Purchased Services	5,000
600 Supplies	84,200
800 Other Objects	2,000
<b>Total Support Services - Instructional Staff</b>	<b>\$330,228</b>

<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	558,200
200 Personnel Services - Employee Benefits	348,253
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	14,900
600 Supplies	5,000
800 Other Objects	8,275
<b>Total Support Services - Administration</b>	<b>\$984,628</b>

<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	64,500
200 Personnel Services - Employee Benefits	30,640
300 Purchased Professional and Technical Services	24,480
500 Other Purchased Services	500
600 Supplies	3,000
700 Property	3,000
<b>Total Support Services - Pupil Health</b>	<b>\$126,120</b>

<b>2500 Support Services - Business</b>	
300 Purchased Professional and Technical Services	12,400
600 Supplies	1,500
<b>Total Support Services - Business</b>	<b>\$13,900</b>

<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	101,800
200 Personnel Services - Employee Benefits	63,519
400 Purchased Property Services	365,000
500 Other Purchased Services	51,200
600 Supplies	180,000
700 Property	10,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$771,519</b>

<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	565,000
<b>Total Student Transportation Services</b>	<b>\$565,000</b>

<b>2900 Other Support Services</b>	
500 Other Purchased Services	6,000
<b>Total Other Support Services</b>	<b>\$6,000</b>

<b>Total Support Services</b>	<b>\$3,102,518</b>
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3000 Operation of Non-Instructional Services

<u>Description</u>	<u>Amount</u>
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**3200 Student Activities**

100 Personnel Services - Salaries	111,000
200 Personnel Services - Employee Benefits	44,680
300 Purchased Professional and Technical Services	53,000
500 Other Purchased Services	38,000
600 Supplies	25,800
800 Other Objects	1,000

**Total Student Activities**

<b>Total Operation of Non-Instructional Services</b>	<b>\$273,480</b>
<b>5000 Other Expenditures and Financing Uses</b>	<b>\$273,480</b>

**5100 Debt Service / Other Expenditures and Financing Uses**

900 Other Uses of Funds	57,000
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**Total Debt Service / Other Expenditures and Financing Uses**

<b>5300 Transfers Out to Component Units/Primary Governments</b>	<b>\$57,000</b>
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900 Other Uses of Funds	20,000
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**Total Transfers Out to Component Units/Primary Governments**

<b>5900 Budgetary Reserve</b>	<b>\$20,000</b>
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800 Other Objects	150,781
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**Total Budgetary Reserve**

<b>Total Other Expenditures and Financing Uses</b>	<b>\$150,781</b>
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<b>TOTAL EXPENDITURES</b>	<b>\$9,792,271</b>
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**Cash and Short-Term Investments**

	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
General Fund	5,228,842	4,367,181
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	146,000	
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>\$5,374,842</b>	<b>\$4,367,181</b>

**Long-Term Investments**

	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
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		



TOTAL CASH AND INVESTMENTS

\$5,374,842

\$4,367,181

**Long-Term Indebtedness**

**General 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		
<b>Total General Fund</b>	<b>\$291,567</b>	<b>\$265,000</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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**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

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**

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

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>Long-Term Indebtedness</b>		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$291,567</b>	<b>\$265,000</b>

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**

\$291,567

\$265,000

Account Description	Amounts
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0810 Nonspendable Fund Balance	
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0820 Restricted Fund Balance	
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0830 Committed Fund Balance	3,188,042
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0840 Assigned Fund Balance	655,077
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0850 Unassigned Fund Balance	52,543
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<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,895,662</b>
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<b>5900 Budgetary Reserve</b>	<b>150,781</b>
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<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,046,443</b>
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