

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

06/22/2021
Date


Secretary of the Board - Original Signature Required

06/22/2021
Date


Chief School Administrator - Original Signature Required

06/22/2021
Date

Joseph A Kubiak

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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 : Keystone Oaks SD	COUNTY : Allegheny	AUN : 103025002
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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	\$44097671
Ending Unassigned Fund Balance	\$2204884
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.00%

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 6/22/21
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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)

School District Name : Keystone Oaks SD	County : Allegheny	AUN Number : 103025002
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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 05/22/2021
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

REVISED SUBMISSION

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The District is maintaining a consistent Unassigned Fund Balance as per our District policy.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The District is maintaining an Assigned Fund Balance for future capital costs, future employer retirement costs, health insurance costs and post-retirement benefits.

<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	31,239
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,740,000
0850 Unassigned Fund Balance	2,385,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,125,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	31,108,214
7000 Revenue from State Sources	11,886,363
8000 Revenue from Federal Sources	691,742
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$43,686,319</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$48,811,319</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	25,778,563
6113 Public Utility Realty Taxes	28,735
6140 Current Act 511 Taxes - Flat Rate Assessments	61,000
6150 Current Act 511 Taxes - Proportional Assessments	3,596,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	875,750
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	73,750
6800 Revenues from Intermediary Sources / Pass-Through Funds	361,516
6910 Rentals	40,800
6940 Tuition from Patrons	200,000
6990 Refunds and Other Miscellaneous Revenue	52,100

REVENUE FROM LOCAL SOURCES \$31,108,214

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,095,947
7112 Basic Education Funding-Social Security	682,734
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	1,524,628
7311 Pupil Transportation Subsidy	304,020
7312 Nonpublic and Charter School Pupil Transportation Subsidy	80,850
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,250
7340 State Property Tax Reduction Allocation	848,227
7505 Ready to Learn Block Grant	231,127
7820 State Share of Retirement Contributions	3,038,580

REVENUE FROM STATE SOURCES \$11,886,363

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	384,202
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,153
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	4,000
8517 NCLB, Title IV - 21st Century Schools	33,370
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	190,017
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000

REVENUE FROM FEDERAL SOURCES \$691,742

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 43,686,319

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$25,778,563
Amount of Tax Relief for Homestead Exclusions	<u>\$848,227</u>
Total Approx. Tax Revenue:	\$26,626,790
Approx. Tax Levy for Tax Rate Calculation:	\$28,137,979

Allegheny

Total

2020-21 Data		
a. Assessed Value	\$1,386,608,286	\$1,386,608,286
b. Real Estate Mills	19.4990	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,251,082,037	\$1,251,082,037
d. Assessed Value	\$1,401,021,686	\$1,401,021,686
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$27,037,475	\$27,037,475
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$27,037,475	\$27,037,475
(f Total * g)		
i. Base Mills Subject to Index	19.4990	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.46243%	94.46243%
k. Tax Levy Needed	\$28,137,979	\$28,137,979
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	20.0839	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$28,137,979	\$28,137,979
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$27,289,752
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$25,778,563
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$25,778,563

Amount of Tax Relief for Homestead Exclusions

\$848,227

Total Approx. Tax Revenue:

\$26,626,790

Approx. Tax Levy for Tax Rate Calculation:

\$28,137,979

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

20.0839

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$28,137,979

\$28,137,979

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$7,860.45

V. Number of Homestead/Farmstead Properties

5373

5373

Median Assessed Value of Homestead Properties

\$116,900

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$25,778,563
Amount of Tax Relief for Homestead Exclusions	<u>\$848,227</u>
Total Approx. Tax Revenue:	\$26,626,790
Approx. Tax Levy for Tax Rate Calculation:	\$28,137,979

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$848,227	Lowering RE Tax Rate	\$0	\$848,227
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$848,227

CODE

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>
Allegheny	1,401,021,686	20.0839	28,137,979			94.46243%	
Totals:	1,401,021,686		28,137,979	848,227	27,289,752	94.46243%	25,778,563

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	61,000
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 61,000 61,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,296,000	3,296,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	300,000	300,000
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	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes-- Proportional Assessments 3,596,000 3,596,000

Total Act 511, Current Taxes 3,657,000

Act 511 Tax Limit -->	1,251,082,037	12	15,012,984
	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> Allegheny	19.4990	20.0839	3.00%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>					3.0%				
6141	Current Act 511 Per Capita Taxes					3.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6144	Current Act 511 Trailer Taxes					3.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.0%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes-- Proportional Assessments</u>					3.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6152	Current Act 511 Occupation Taxes					3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6154	Current Act 511 Amusement Taxes					3.0%				
6155	Current Act 511 Business Privilege Taxes					3.0%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.0%				
6157	Current Act 511 Mercantile Taxes					3.0%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,917,595
1200 Special Programs - Elementary / Secondary	5,148,611
1300 Vocational Education	510,250
1400 Other Instructional Programs - Elementary / Secondary	1,721,600
1600 Adult Education Programs	172,351
Total Instruction	\$25,470,407
2000 Support Services	
2100 Support Services - Students	1,716,143
2200 Support Services - Instructional Staff	601,849
2300 Support Services - Administration	2,094,740
2400 Support Services - Pupil Health	505,418
2500 Support Services - Business	437,207
2600 Operation and Maintenance of Plant Services	4,261,169
2700 Student Transportation Services	2,483,295
2800 Support Services - Central	1,132,242
Total Support Services	\$13,232,063
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,130,975
3300 Community Services	25,026
Total Operation of Non-Instructional Services	\$1,156,001
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,206,200
5200 Interfund Transfers - Out	33,000
Total Other Expenditures and Financing Uses	\$4,239,200
Total Estimated Expenditures and Other Financing Uses	\$44,097,671

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,155,350
200 Personnel Services - Employee Benefits	6,491,910
300 Purchased Professional and Technical Services	400,726
400 Purchased Property Services	129,900
500 Other Purchased Services	9,950
600 Supplies	700,020
700 Property	29,739
Total Regular Programs - Elementary / Secondary	\$17,917,595
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,262,468
200 Personnel Services - Employee Benefits	1,358,743
300 Purchased Professional and Technical Services	610,000
500 Other Purchased Services	888,000
600 Supplies	29,400
Total Special Programs - Elementary / Secondary	\$5,148,611
1300 <u>Vocational Education</u>	
500 Other Purchased Services	510,250
Total Vocational Education	\$510,250
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	50,000
200 Personnel Services - Employee Benefits	21,600
500 Other Purchased Services	1,650,000
Total Other Instructional Programs - Elementary / Secondary	\$1,721,600
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	135,000
200 Personnel Services - Employee Benefits	37,351
Total Adult Education Programs	\$172,351
Total Instruction	\$25,470,407
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,010,759
200 Personnel Services - Employee Benefits	672,484
500 Other Purchased Services	2,500
600 Supplies	29,000
800 Other Objects	1,400
Total Support Services - Students	\$1,716,143
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	356,106
200 Personnel Services - Employee Benefits	188,970
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	400

2021-2022 Final General Fund Budget

LEA : 103025002 Keystone Oaks SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	35,673
800 Other Objects	700
Total Support Services - Instructional Staff	\$601,849
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,113,512
200 Personnel Services - Employee Benefits	673,058
300 Purchased Professional and Technical Services	195,000
500 Other Purchased Services	62,200
600 Supplies	22,990
800 Other Objects	27,980
Total Support Services - Administration	\$2,094,740
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	284,559
200 Personnel Services - Employee Benefits	191,859
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	500
600 Supplies	25,000
Total Support Services - Pupil Health	\$505,418
2500 Support Services - Business	
100 Personnel Services - Salaries	237,515
200 Personnel Services - Employee Benefits	148,242
300 Purchased Professional and Technical Services	28,500
400 Purchased Property Services	4,000
500 Other Purchased Services	11,250
600 Supplies	4,000
700 Property	3,000
800 Other Objects	700
Total Support Services - Business	\$437,207
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,335,348
200 Personnel Services - Employee Benefits	946,157
300 Purchased Professional and Technical Services	461,070
400 Purchased Property Services	983,200
500 Other Purchased Services	276,894
600 Supplies	240,900
700 Property	17,600
Total Operation and Maintenance of Plant Services	\$4,261,169
2700 Student Transportation Services	
100 Personnel Services - Salaries	44,955
200 Personnel Services - Employee Benefits	26,740
500 Other Purchased Services	2,351,600
600 Supplies	60,000
Total Student Transportation Services	\$2,483,295
2800 Support Services - Central	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	384,031
200 Personnel Services - Employee Benefits	223,211
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	5,000
600 Supplies	165,000
700 Property	300,000
Total Support Services - Central	\$1,132,242
Total Support Services	\$13,232,063
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	520,995
200 Personnel Services - Employee Benefits	227,500
300 Purchased Professional and Technical Services	32,000
500 Other Purchased Services	86,750
600 Supplies	157,500
700 Property	70,590
800 Other Objects	35,640
Total Student Activities	\$1,130,975
3300 Community Services	
100 Personnel Services - Salaries	17,500
200 Personnel Services - Employee Benefits	7,526
Total Community Services	\$25,026
Total Operation of Non-Instructional Services	\$1,156,001
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	281,200
900 Other Uses of Funds	3,925,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,206,200
5200 Interfund Transfers - Out	
900 Other Uses of Funds	33,000
Total Interfund Transfers - Out	\$33,000
Total Other Expenditures and Financing Uses	\$4,239,200
TOTAL EXPENDITURES	\$44,097,671

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	10,000,000	9,500,000
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	40,000	40,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	75,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	85,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,220,000	\$9,700,000

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

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

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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	\$10,220,000	\$9,700,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	12,065,000	7,565,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	475,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,000,000	1,900,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$14,540,000	\$9,965,000
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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

<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	\$14,540,000	\$9,965,000

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	\$14,540,000	\$9,965,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	31,239
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,508,764
0850 Unassigned Fund Balance	2,204,884
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,713,648

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,744,887
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