

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

| | | |
|--|------------------------|----------------------------------|
| School District Name : Johnsonburg Area SD | County : Elk | AUN Number : 109243503 |
|--|------------------------|----------------------------------|

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 6-9-21 |
|---|-----------------------|

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

| | | |
|--|-----------------|--------------------|
| SCHOOL DISTRICT : Johnsonburg Area SD | COUNTY : Elk | AUN : 109243503 |
|--|-----------------|--------------------|

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 | \$10845368 |
| Ending Unassigned Fund Balance | \$1212626 |
| Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures | 11.18% |

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 6-9-21 |
|--|----------------|

DUE DATE: AUGUST 15, 2021

| <u>Val Number</u> | <u>Description</u> | <u>Justification</u> |
|-------------------|--|--|
| 1540 | <p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$283,849.00 C x 2%: \$5,676.98</p> | <p>6713 x 1301 x .0325 = 283843.283843 - 283836 = 7 is less than 2%</p> |
| 5260 | <p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$71,100.00 Function 2200, Object 200: \$71,216.00</p> | <p>2200 includes the salary and benefits for our librarian. The benefits are included in object 200 along with budgeted amounts of \$25,500 for tuition reimbursement and staff development.</p> |
| 8060 | <p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p> | <p>Portion of ESSER funding to be used during the 2021 -2022 school year. Final determinations on the use of these funds was not yet determined at budget approval.</p> |
| 8080 | <p>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.</p> | <p>To be used for future budgets.</p> |
| 8150 | <p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p> | <p>To be used for future facilities improvement expenses and technology updates.</p> |

| ITEM | AMOUNTS |
|--|---------------------|
| Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year | |
| 310 Nonspendable Fund Balance | |
| 320 Restricted Fund Balance | |
| 330 Committed Fund Balance | 2,300,000 |
| 340 Assigned Fund Balance | |
| 350 Unassigned Fund Balance | 1,186,263 |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year | \$3,486,263 |
| Estimated Revenues And Other Financing Sources | |
| 000 Revenue from Local Sources | 2,721,106 |
| 000 Revenue from State Sources | 7,693,039 |
| 000 Revenue from Federal Sources | 457,586 |
| 000 Other Financing Sources | |
| Total Estimated Revenues And Other Financing Sources | \$10,871,731 |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | \$14,357,994 |

Amount

EVENUE FROM LOCAL SOURCES

| | |
|--|-----------|
| 6111 Current Real Estate Taxes | 1,720,500 |
| 6113 Public Utility Realty Taxes | 2,500 |
| 6114 Payments in Lieu of Current Taxes - State / Local | 48,000 |
| 6115 Payments in Lieu of Current Taxes - Federal | 28,000 |
| 6120 Current Per Capita Taxes, Section 679 | 11,500 |
| 6140 Current Act 511 Taxes - Flat Rate Assessments | 18,300 |
| 6150 Current Act 511 Taxes - Proportional Assessments | 574,000 |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA | 150,000 |
| 6500 Earnings on Investments | 7,000 |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds | 117,000 |
| 6920 Contributions and Donations from Private Sources | 17,306 |
| 6940 Tuition from Patrons | 16,000 |
| 6990 Refunds and Other Miscellaneous Revenue | 11,000 |

EVENUE FROM LOCAL SOURCES \$2,721,106

EVENUE FROM STATE SOURCES

| | |
|---|-----------|
| 7111 Basic Education Funding-Formula | 5,169,840 |
| 7112 Basic Education Funding-Social Security | 210,000 |
| 7271 Special Education funds for School-Aged Pupils | 516,000 |
| 7292 Pre-K Counts | 131,250 |
| 7311 Pupil Transportation Subsidy | 288,000 |
| 7330 Health Services (Medical, Dental, Nurse, Act 25) | 10,500 |
| 7340 State Property Tax Reduction Allocation | 283,836 |
| 7505 Ready to Learn Block Grant | 133,613 |
| 7820 State Share of Retirement Contributions | 950,000 |

EVENUE FROM STATE SOURCES \$7,693,039

EVENUE FROM FEDERAL SOURCES

| | |
|---|---------|
| 8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged | 134,824 |
| 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals | 18,600 |
| 8517 NCLB, Title IV - 21st Century Schools | 11,826 |
| 8741 Elementary and Secondary School Emergency Relief Fund (ESSER) | 266,708 |
| 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program | 25,628 |

EVENUE FROM FEDERAL SOURCES \$457,586

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 10,871,731

Index (current): 4.4%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$1,714,000 \$6,500
 Amount of Tax Relief for Homestead Exclusions \$283,849
 Total Approx. Tax Revenue: \$1,997,849
 Approx. Tax Levy for Tax Rate Calculation: \$2,169,848 \$9,328

| 2020-21 Data | EIK | Oil/Gas/Mineral | EIK | Total |
|--|---------------|-----------------|-----|---------------|
| a. Assessed Value | \$66,716,628 | \$46,712 | | \$66,763,340 |
| b. Real Estate Mills | 32.5000 | 80.0000 | | |
| 2021-22 Data | | | | |
| c. 2019 STEB Market Value | \$159,583,838 | \$159,583,838 | | \$319,167,676 |
| d. Assessed Value | \$66,764,568 | \$116,608 | | \$66,881,176 |
| e. Assessed Value of New Constr/ Renov | \$0 | \$0 | | \$0 |

2020-21 Calculations
 f. 2020-21 Tax Levy (a * b) \$2,168,290 \$3,737 \$2,172,027

2021-22 Calculations
 g. Percent of Total Market Value 100.00000%
 h. Rebalanced 2020-21 Tax Levy (f * g) \$2,168,290 \$3,737 \$2,172,027
 i. Base Mills Subject to Index (h / a * 1000) if no reassessment 32.5000 80.0000
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated
 j. Weighted Avg. Collection Percentage 90.88021% 69.68000%
 k. Tax Levy Needed (Approx. Tax Levy * g) \$2,169,848 \$9,328 \$2,179,176
I. 2021-22 Real Estate Tax Rate (k / d * 1000) **32.5000** **80.0000**
II. m. Tax Levy Generated by Mills (l / 1000 * d) \$2,169,848 \$9,329 \$2,179,177
 n. Tax Levy minus Tax Relief for Homestead Exclusions \$1,885,999 \$9,329 \$1,895,328
 (m - Amount of Tax Relief for Homestead Exclusions)
 o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection) \$1,714,000 \$6,500 \$1,720,500

At 1 Index (current): 4.4%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$1,714,000
 Amount of Tax Relief for Homestead Exclusions: \$283,849
 Total Approx. Tax Revenue: \$1,997,849
 Approx. Tax Levy for Tax Rate Calculation: \$2,169,848

| | Rate | Elk | Oil/Gas/Mineral | Elk | Total |
|---|-------------|-----|-----------------|-----|-------------|
| Index Maximums | | | | | |
| p. Maximum Mills Based On Index (i * (1 + Index)) | 33.9300 | | 83.5200 | | |
| q. Mills In Excess of Index (if (l > p), (l - p)) | 0.0000 | | 0.0000 | | |
| r. Maximum Tax Levy Based On Index (p / 1000 * d) | \$2,265,322 | | \$9,739 | | \$2,275,061 |
| s. Millage Rate within Index? (if l > p Then No) | Yes | | Yes | | |
| t. Tax Levy In Excess of Index (if (m > r), (m - r)) | \$0 | | \$0 | | \$0 |
| u. Tax Revenue In Excess of Index (t * Est. Pct. Collection) | \$0 | | \$0 | | \$0 |

Information Related to Property Tax Relief

| | | | | | |
|---|------------|--------|--|--|----------|
| v. Assessed Value Exclusion per Homestead | \$6,713.00 | \$0.00 | | | |
| Number of Homestead/Farmstead Properties | 1301 | | | | 1301 |
| Median Assessed Value of Homestead Properties | | | | | \$22,400 |

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$1,714,000
 Amount of Tax Relief for Homestead Exclusions: \$283,849
 Total Approx. Tax Revenue: \$1,997,849
 Approx. Tax Levy for Tax Rate Calculation: \$2,169,848

Rate

\$6,500
 \$9,328
 EIk
 Oil/Gas/Mineral

Total

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

\$283,836
 \$13

Lowering RE Tax Rate \$0

\$283,836
 \$13

Amount of Tax Relief from State/Local Sources

\$283,849

| 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 | | | | | | | | | |
| | Elk | 32.5000 | 32.5000 | 0.00% | Yes | 4.4% | | | | |
| | Oil/Gas/Mineral | 80.0000 | 80.0000 | 0.00% | Yes | 4.4% | | | | |
| 6120 | Current Per Capita Taxes, Section 679 | \$5.00 | \$5.00 | 0.00% | Yes | 4.4% | | | | |
| | Current Act 511 Taxes-- Flat Rate Assessments | | | | | | | | | |
| 6141 | Current Act 511 Per Capita Taxes | \$5.00 | \$5.00 | 0.00% | Yes | 4.4% | | | | |
| 6143 | Current Act 511 Local Services Taxes | \$5.00 | \$5.00 | 0.00% | Yes | 4.4% | | | | |
| | Current Act 511 Taxes-- Proportional Assessments | | | | | | | | | |
| 6151 | Current Act 511 Earned Income Taxes | 0.500% | 0.500% | 0.00% | Yes | 4.4% | | | | |
| 6152 | Current Act 511 Occupation Taxes | 850.0000 | 850.0000 | 0.00% | Yes | 4.4% | | | | |
| 6153 | Current Act 511 Real Estate Transfer Taxes | 0.500% | 0.500% | 0.00% | Yes | 4.4% | | | | |

| description | Amount |
|--|---------------------|
| 300 Instruction | |
| 1100 Regular Programs - Elementary / Secondary | 4,278,679 |
| 1200 Special Programs - Elementary / Secondary | 1,300,561 |
| 1300 Vocational Education | 219,635 |
| 1400 Other Instructional Programs - Elementary / Secondary | 204,986 |
| 1800 Pre-Kindergarten | 137,987 |
| Total Instruction | \$6,141,848 |
| 300 Support Services | |
| 2100 Support Services - Students | 444,129 |
| 2200 Support Services - Instructional Staff | 148,316 |
| 2300 Support Services - Administration | 902,703 |
| 2400 Support Services - Pupil Health | 146,252 |
| 2500 Support Services - Business | 401,757 |
| 2600 Operation and Maintenance of Plant Services | 1,368,022 |
| 2700 Student Transportation Services | 596,226 |
| 2800 Support Services - Central | 80,000 |
| 2900 Other Support Services | 23,000 |
| Total Support Services | \$4,110,405 |
| 300 Operation of Non-Instructional Services | |
| 3200 Student Activities | 258,115 |
| Total Operation of Non-Instructional Services | \$258,115 |
| 300 Facilities Acquisition, Construction and Improvement Services | |
| 4000 Facilities Acquisition, Construction and Improvement Services | 100,000 |
| Total Facilities Acquisition, Construction and Improvement Services | \$100,000 |
| 300 Other Expenditures and Financing Uses | |
| 5200 Interfund Transfers - Out | 70,000 |
| 5900 Budgetary Reserve | 165,000 |
| Total Other Expenditures and Financing Uses | \$235,000 |
| Total Estimated Expenditures and Other Financing Uses | \$10,845,368 |

| Description | Amount |
|--|--------------------|
| 000 Instruction | |
| 1100 Regular Programs - Elementary / Secondary | |
| 100 Personnel Services - Salaries | 2,049,149 |
| 200 Personnel Services - Employee Benefits | 1,525,430 |
| 300 Purchased Professional and Technical Services | 151,500 |
| 400 Purchased Property Services | 5,500 |
| 500 Other Purchased Services | 266,000 |
| 600 Supplies | 270,660 |
| 700 Property | 10,000 |
| 800 Other Objects | 440 |
| Total Regular Programs - Elementary / Secondary | \$4,278,679 |
| 1200 Special Programs - Elementary / Secondary | |
| 100 Personnel Services - Salaries | 622,996 |
| 200 Personnel Services - Employee Benefits | 480,047 |
| 300 Purchased Professional and Technical Services | 56,583 |
| 500 Other Purchased Services | 128,500 |
| 600 Supplies | 12,185 |
| 800 Other Objects | 250 |
| Total Special Programs - Elementary / Secondary | \$1,300,561 |
| 1300 Vocational Education | |
| 100 Personnel Services - Salaries | 114,200 |
| 200 Personnel Services - Employee Benefits | 95,435 |
| 600 Supplies | 10,000 |
| Total Vocational Education | \$219,635 |
| 1400 Other Instructional Programs - Elementary / Secondary | |
| 100 Personnel Services - Salaries | 106,449 |
| 200 Personnel Services - Employee Benefits | 85,537 |
| 300 Purchased Professional and Technical Services | 12,500 |
| 600 Supplies | 500 |
| Total Other Instructional Programs - Elementary / Secondary | \$204,986 |
| 1800 Pre-Kindergarten | |
| 100 Personnel Services - Salaries | 65,799 |
| 200 Personnel Services - Employee Benefits | 60,009 |
| 500 Other Purchased Services | 11,179 |
| 600 Supplies | 1,000 |
| Total Pre-Kindergarten | \$137,987 |
| Total Instruction | \$6,141,848 |
| 2000 Support Services | |
| 2100 Support Services - Students | |
| 100 Personnel Services - Salaries | 252,745 |
| 200 Personnel Services - Employee Benefits | 186,383 |
| 400 Purchased Property Services | 1,315 |
| 500 Other Purchased Services | 500 |

| description | Amount |
|--|--------------------|
| 800 Other Objects | 436 |
| Total Support Services - Students | \$444,129 |
| 2200 Support Services - Instructional Staff | |
| 100 Personnel Services - Salaries | 71,100 |
| 200 Personnel Services - Employee Benefits | 71,216 |
| 300 Purchased Professional and Technical Services | 5,000 |
| 600 Supplies | 1,000 |
| Total Support Services - Instructional Staff | \$148,316 |
| 2300 Support Services - Administration | |
| 100 Personnel Services - Salaries | 464,531 |
| 200 Personnel Services - Employee Benefits | 311,788 |
| 300 Purchased Professional and Technical Services | 10,000 |
| 400 Purchased Property Services | 3,777 |
| 500 Other Purchased Services | 91,438 |
| 600 Supplies | 9,900 |
| 800 Other Objects | 11,269 |
| Total Support Services - Administration | \$902,703 |
| 2400 Support Services - Pupil Health | |
| 100 Personnel Services - Salaries | 72,826 |
| 200 Personnel Services - Employee Benefits | 67,396 |
| 300 Purchased Professional and Technical Services | 1,400 |
| 500 Other Purchased Services | 430 |
| 600 Supplies | 4,000 |
| 800 Other Objects | 200 |
| Total Support Services - Pupil Health | \$146,252 |
| 2500 Support Services - Business | |
| 100 Personnel Services - Salaries | 189,752 |
| 200 Personnel Services - Employee Benefits | 160,509 |
| 300 Purchased Professional and Technical Services | 38,200 |
| 400 Purchased Property Services | 1,446 |
| 500 Other Purchased Services | 3,750 |
| 600 Supplies | 6,800 |
| 800 Other Objects | 1,300 |
| Total Support Services - Business | \$401,757 |
| 2600 Operation and Maintenance of Plant Services | |
| 100 Personnel Services - Salaries | 468,702 |
| 200 Personnel Services - Employee Benefits | 352,800 |
| 300 Purchased Professional and Technical Services | 60,500 |
| 400 Purchased Property Services | 220,500 |
| 500 Other Purchased Services | 71,000 |
| 600 Supplies | 152,800 |
| 700 Property | 40,000 |
| 800 Other Objects | 1,720 |
| Total Operation and Maintenance of Plant Services | \$1,368,022 |

| description | Amount |
|--|---------------------|
| 2700 Student Transportation Services | |
| 500 Other Purchased Services | 596,226 |
| Total Student Transportation Services | \$596,226 |
| 2800 Support Services - Central | |
| 300 Purchased Professional and Technical Services | 80,000 |
| Total Support Services - Central | \$80,000 |
| 2900 Other Support Services | |
| 500 Other Purchased Services | 23,000 |
| Total Other Support Services | \$23,000 |
| Total Support Services | \$4,110,405 |
| .000 Operation of Non-Instructional Services | |
| 3200 Student Activities | |
| 100 Personnel Services - Salaries | 141,372 |
| 200 Personnel Services - Employee Benefits | 41,843 |
| 500 Other Purchased Services | 47,750 |
| 600 Supplies | 27,150 |
| Total Student Activities | \$258,115 |
| Total Operation of Non-Instructional Services | \$258,115 |
| .000 Facilities Acquisition, Construction and Improvement Services | |
| 4000 Facilities Acquisition, Construction and Improvement Services | |
| 700 Property | 100,000 |
| Total Facilities Acquisition, Construction and Improvement Services | \$100,000 |
| Total Facilities Acquisition, Construction and Improvement Services | \$100,000 |
| .000 Other Expenditures and Financing Uses | |
| 5200 Interfund Transfers - Out | |
| 900 Other Uses of Funds | 70,000 |
| Total Interfund Transfers - Out | \$70,000 |
| 5900 Budgetary Reserve | |
| 800 Other Objects | 165,000 |
| Total Budgetary Reserve | \$165,000 |
| Total Other Expenditures and Financing Uses | \$235,000 |
| TOTAL EXPENDITURES | \$10,845,368 |

ash and Short-Term Investments

06/30/2021 Estimate

3,486,263

06/30/2022 Projection

3,512,625

- 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

ong-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

| | <u>06/30/2021 Estimate</u> | <u>06/30/2022 Projection</u> |
|------------------------------------|----------------------------|------------------------------|
| <u>Long-Term Investments</u> | | |
| Permanent Fund | | |
| Total Long-Term Investments | | |
| OTAL CASH AND INVESTMENTS | \$3,486,263 | \$3,512,625 |

06/30/2021 Estimate 06/30/2022 Projection

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

Total General Fund

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

06/30/2021 Estimate 06/30/2022 Projection

Long-Term Indebtedness

- 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

06/30/2021 Estimate 06/30/2022 Projection

Long-Term Indebtedness

- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Child 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

- 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

06/30/2021 Estimate

06/30/2022 Projection

| | | |
|------------------------------|--|--|
| Total Permanent Fund | | |
| Total Long-Term Indebtedness | | |

Short-Term Payables

| | <u>06/30/2021 Estimate</u> | <u>06/30/2022 Projection</u> |
|--|----------------------------|------------------------------|
| General Fund | 1 | 1 |
| 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 | \$1 | \$1 |
| TOTAL INDEBTEDNESS | \$1 | \$1 |

| Account Description | Amounts |
|--|--------------------|
| 0810 Nonspendable Fund Balance | |
| 0820 Restricted Fund Balance | |
| 0830 Committed Fund Balance | 2,300,000 |
| 0840 Assigned Fund Balance | |
| 0850 Unassigned Fund Balance | 1,212,626 |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned | \$3,512,626 |
| | |
| 5900 Budgetary Reserve | 165,000 |
| | |
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | \$3,677,626 |