

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2021



\_\_\_\_\_  
President of the Board - Original Signature Required



\_\_\_\_\_  
Secretary of the Board - Original Signature Required



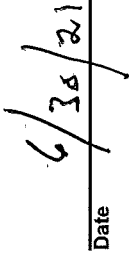
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Vernon F Lauffer

\_\_\_\_\_  
Contact Person

vlauffer@keyknox.com

\_\_\_\_\_  
Email Address



\_\_\_\_\_  
Date



\_\_\_\_\_  
Date



\_\_\_\_\_  
Date

(814)797-5921

\_\_\_\_\_  
Telephone

Extn :

\_\_\_\_\_  
Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Keystone SD	COUNTY : Clarion	AUN : 106166503
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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	\$17395858
Ending Unassigned Fund Balance	\$1500000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.62%

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 6-30-21
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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 SD	County : Clarton	AUN Number : 106166503
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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 6/28/21
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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>
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$43,121.00 Function 2800, Object 200: \$51,253.00</p>	<p>This function is comprised of a salary of \$43,121 and benefits of \$44,354 for the Tech Specialist. In addition, retiree health care of \$1,899 is provided for a previous Technology person and tuition for the Principals and Superintendent amount to \$5,000.</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>This amount is used for unforeseen and unbudgeted expenses.</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>This amount is used for one time emergencies, the flattening of state budget subsidies and/or the replacement of state subsidies in the unlikely event that the Commonwealth does not pass a timely budget and state subsidies do not flow as normal.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>This amount is assigned for long-term contractual commitments.</p>

<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	
0840 Assigned Fund Balance	3,261,999
0850 Unassigned Fund Balance	1,500,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,761,999</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	5,245,290
7000 Revenue from State Sources	11,260,532
8000 Revenue from Federal Sources	890,036
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$17,395,858</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$22,157,857</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,309,000
6113 Public Utility Realty Taxes	4,650
6114 Payments in Lieu of Current Taxes - State / Local	5,301
6120 Current Per Capita Taxes, Section 679	17,550
6140 Current Act 511 Taxes - Flat Rate Assessments	17,550
6150 Current Act 511 Taxes - Proportional Assessments	914,150
6400 Delinquencies on Taxes Levied / Assessed by the LEA	425,000
6500 Earnings on Investments	145,000
6700 Revenues from LEA Activities	86,489
6800 Revenues from Intermediary Sources / Pass-Through Funds	280,830
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	19,770
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$5,245,290</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,176,983
7112 Basic Education Funding-Social Security	340,724
7271 Special Education funds for School-Aged Pupils	848,448
7311 Pupil Transportation Subsidy	802,209
7312 Nonpublic and Charter School Pupil Transportation Subsidy	35,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,500
7340 State Property Tax Reduction Allocation	279,590
7505 Ready to Learn Block Grant	194,891
7820 State Share of Retirement Contributions	1,566,187
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,260,532</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	258,171
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	42,151
8517 NCLB, Title IV - 21st Century Schools	19,451
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	565,263
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	5,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$890,036</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>17,395,858</b>

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$3,309,000</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$279,590</u></b>
Total Approx. Tax Revenue:	<b>\$3,588,590</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$4,002,647</b>

Clarion

Total

<b>2020-21 Data</b>		
a. Assessed Value	\$76,930,180	\$76,930,180
b. Real Estate Mills	51.5870	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$299,595,724	\$299,595,724
d. Assessed Value	\$77,590,217	\$77,590,217
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$3,968,597	\$3,968,597
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$3,968,597	\$3,968,597
(f Total * g)		
i. Base Mills Subject to Index	51.5870	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	88.87858%	88.87858%
k. Tax Levy Needed	\$4,002,647	\$4,002,647
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>51.5870</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,002,647	\$4,002,647
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,723,057
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,309,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,309,000</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$279,590</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$3,588,590</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$4,002,647</b>	
	<b>Clarion</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	53.8052	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,174,757	\$4,174,757
<b>IV.</b> s. Millage Rate within Index? (If l > 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$2,660.67	
Number of Homestead/Farmstead Properties	2037	2037
Median Assessed Value of Homestead Properties		\$16,869

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Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,309,000
Amount of Tax Relief for Homestead Exclusions	<u>\$279,590</u>
Total Approx. Tax Revenue:	\$3,588,590
Approx. Tax Levy for Tax Rate Calculation:	\$4,002,647
	Clarion <span style="float: right;">Total</span>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$279,590	Lowering RE Tax Rate	\$0	\$279,590
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$279,590</b>

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>
Clarion	77,590,217	51.5870	4,002,647			88.87858%	
<b>Totals:</b>	<b>77,590,217</b>		<b>4,002,647</b>	- 279,590 =	3,723,057 X	88.87858% =	3,309,000

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		17,550
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	25,860
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 25,860 17,550**

	<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%	675,000	675,000
6152 Current Act 511 Occupation Taxes	300.0000	0.000	217,035	169,150
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	70,000	70,000
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 962,035 914,150**

**Total Act 511, Current Taxes 931,700**

<b>Act 511 Tax Limit --&gt;</b>	<b>299,595,724 X</b>	<b>12</b>	<b>3,595,149</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> Clarion	51.5870	51.5870	0.00%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6152	Current Act 511 Occupation Taxes	300.0000	300.0000	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,031,350
1200 Special Programs - Elementary / Secondary	2,337,551
1300 Vocational Education	702,753
1400 Other Instructional Programs - Elementary / Secondary	13,764
<b>Total Instruction</b>	<b>\$11,085,418</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	445,208
2200 Support Services - Instructional Staff	224,961
2300 Support Services - Administration	1,569,620
2400 Support Services - Pupil Health	188,453
2500 Support Services - Business	390,581
2600 Operation and Maintenance of Plant Services	1,272,152
2700 Student Transportation Services	1,215,888
2800 Support Services - Central	140,686
2900 Other Support Services	46,234
<b>Total Support Services</b>	<b>\$5,493,783</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	340,413
<b>Total Operation of Non-Instructional Services</b>	<b>\$340,413</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	442,260
5900 Budgetary Reserve	33,984
<b>Total Other Expenditures and Financing Uses</b>	<b>\$476,244</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$17,395,858</b>

## 2021-2022 Final General Fund Budget

LEA : 106166503 Keystone SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,125,331
200 Personnel Services - Employee Benefits	2,950,114
300 Purchased Professional and Technical Services	238,000
400 Purchased Property Services	12,225
500 Other Purchased Services	335,150
600 Supplies	198,655
700 Property	171,875
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,031,350</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	735,568
200 Personnel Services - Employee Benefits	555,022
300 Purchased Professional and Technical Services	583,968
400 Purchased Property Services	6,000
500 Other Purchased Services	448,100
600 Supplies	8,893
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,337,551</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	702,753
<b>Total Vocational Education</b>	<b>\$702,753</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,337
200 Personnel Services - Employee Benefits	4,127
500 Other Purchased Services	300
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$13,764</b>
<b>Total Instruction</b>	<b>\$11,085,418</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	207,352
200 Personnel Services - Employee Benefits	173,016
300 Purchased Professional and Technical Services	64,140
600 Supplies	700
<b>Total Support Services - Students</b>	<b>\$445,208</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	128,429
200 Personnel Services - Employee Benefits	94,482
300 Purchased Professional and Technical Services	1,800
600 Supplies	250
<b>Total Support Services - Instructional Staff</b>	<b>\$224,961</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	780,028
200 Personnel Services - Employee Benefits	650,722

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	60,920
400 Purchased Property Services	4,875
500 Other Purchased Services	42,050
600 Supplies	20,410
800 Other Objects	10,615
<b>Total Support Services - Administration</b>	<b>\$1,569,620</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	104,047
200 Personnel Services - Employee Benefits	81,156
300 Purchased Professional and Technical Services	850
400 Purchased Property Services	450
500 Other Purchased Services	200
600 Supplies	1,750
<b>Total Support Services - Pupil Health</b>	<b>\$188,453</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	193,489
200 Personnel Services - Employee Benefits	176,392
300 Purchased Professional and Technical Services	13,600
400 Purchased Property Services	800
500 Other Purchased Services	2,300
600 Supplies	3,450
800 Other Objects	550
<b>Total Support Services - Business</b>	<b>\$390,581</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	450,484
200 Personnel Services - Employee Benefits	368,088
300 Purchased Professional and Technical Services	1,630
400 Purchased Property Services	124,850
500 Other Purchased Services	36,350
600 Supplies	278,050
800 Other Objects	12,700
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,272,152</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	4,700
500 Other Purchased Services	1,208,188
600 Supplies	3,000
<b>Total Student Transportation Services</b>	<b>\$1,215,888</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	43,121
200 Personnel Services - Employee Benefits	51,253
300 Purchased Professional and Technical Services	37,712
400 Purchased Property Services	1,000
500 Other Purchased Services	2,600
600 Supplies	5,000
<b>Total Support Services - Central</b>	<b>\$140,686</b>

<u>Description</u>	<u>Amount</u>
<b>2900 Other Support Services</b>	
100 Personnel Services - Salaries	23,715
200 Personnel Services - Employee Benefits	10,219
500 Other Purchased Services	12,300
<b>Total Other Support Services</b>	<b>\$46,234</b>
<b>Total Support Services</b>	<b>\$5,493,783</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	106,823
200 Personnel Services - Employee Benefits	48,124
300 Purchased Professional and Technical Services	83,816
400 Purchased Property Services	3,400
500 Other Purchased Services	64,220
600 Supplies	30,200
800 Other Objects	3,830
<b>Total Student Activities</b>	<b>\$340,413</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$340,413</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	442,260
<b>Total Interfund Transfers - Out</b>	<b>\$442,260</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	33,984
<b>Total Budgetary Reserve</b>	<b>\$33,984</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$476,244</b>
<b>TOTAL EXPENDITURES</b>	<b>\$17,395,858</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	100,000	100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	15,000	15,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$220,000</b>	<b>\$220,000</b>

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	6,400,000	6,400,000
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	800,000	200,000
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>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>	<b>\$7,200,000</b>	<b>\$6,600,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$7,420,000</b>	<b>\$6,820,000</b>

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	280,000	290,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,594,000	3,744,000
0599 Other Noncurrent Liabilities	22,530,000	22,650,000

<b>Total General Fund</b>	<b>\$26,404,000</b>	<b>\$26,684,000</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

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

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

<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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$26,404,000</b>	<b>\$26,684,000</b>

**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	1,000,000	1,100,000
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 Short-Term Payables</b>	<b>\$1,000,000</b>	<b>\$1,100,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$27,404,000</b>	<b>\$27,784,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,261,999
0850 Unassigned Fund Balance	1,500,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,761,999</b>
<b>5900 Budgetary Reserve</b>	<b>33,984</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,795,983</b>