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

Jamie Mowrey
Contact Person

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Telephone   Extension

jmowrey@swasd.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
South Williamsport Area SD	Lycoming	117416103

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 [X]

No [ ]

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	$20352052
Ending Unassigned Fund Balance	$1647568
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.09%

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

Yes [ ]

No [X]

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

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2021

Printed 5/25/2021 8:42:51 AM

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 :	County :	AUN Number :
South Williamsport Area SD	Lycoming	117416103

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
Nathan D. Miller	5/25/2021

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

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: $237,265.00 Function 2200, Object 200: $250,587.00	Obj 200 includes health insurance for retirees. Retirees have no salary (obj 100) expense so benefits will be higher than salaries.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Prudent fiscal management.
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.	Prudent fiscal management.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	50,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,554,144	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$1,604,144**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,731,067	
7000 Revenue from State Sources	10,259,248	
8000 Revenue from Federal Sources	1,405,161	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$20,395,476**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$21,999,620**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,828,988
6113 Public Utility Realty Taxes	7,500
6114 Payments in Lieu of Current Taxes - State / Local	22,095
6150 Current Act 511 Taxes - Proportional Assessments	2,253,420
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	33,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	193,164
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	4,000
REVENUE FROM LOCAL SOURCES	**$8,731,067**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,154,310
7112 Basic Education Funding-Social Security	390,613
7271 Special Education funds for School-Aged Pupils	873,486
7311 Pupil Transportation Subsidy	182,168
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	561,145
7505 Ready to Learn Block Grant	228,011
7820 State Share of Retirement Contributions	1,849,515
REVENUE FROM STATE SOURCES	**$10,259,248**
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	495
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	343,898
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	47,357
8517 NCLB, Title IV - 21St Century Schools	26,118
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	7,500
8742 Governor's Emergency Education Relief Fund (GEER)	1,100
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	506,624
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	452,919

	Amount
REVENUE FROM FEDERAL SOURCES	
8749 Other CARES Act Funding	19,150
REVENUE FROM FEDERAL SOURCES	**$1,405,161**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**20,395,476**

Act 1 Index (current): 4.2%

		Rate	
	Calculation Method:		
	Approx. Tax Revenue from RE Taxes:	$5,828,988	
	Amount of Tax Relief for Homestead Exclusions	$561,784	
	Total Approx. Tax Revenue:	$6,390,772	
	Approx. Tax Levy for Tax Rate Calculation:	$6,829,513	
		Lycoming	**Total**
I.	**2020-21 Data**		
	a. Assessed Value	$390,974,460	$390,974,460
	b. Real Estate Mills	16.7800	
	2021-22 Data		
	c. 2019 STEB Market Value	$470,667,447	$470,667,447
	d. Assessed Value	$390,704,390	$390,704,390
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2020-21 Calculations**		
	f. 2020-21 Tax Levy (a * b)	$6,560,551	$6,560,551
	2021-22 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2020-21 Tax Levy (f Total * g)	$6,560,551	$6,560,551
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	16.7800	
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$6,829,513	$6,829,513
	l. 2021-22 Real Estate Tax Rate (k / d * 1000)	**17.4800**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$6,829,513	$6,829,513
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$6,267,729
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$5,828,988

Act 1 Index (current): 4.2%

Calculation Method: Rate

	Approx. Tax Revenue from RE Taxes:	**$5,828,988**	
	Amount of Tax Relief for Homestead Exclusions	**$561,784**	
	Total Approx. Tax Revenue:	**$6,390,772**	
	Approx. Tax Levy for Tax Rate Calculation:	**$6,829,513**	
		Lycoming	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index	17.4847	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$6,831,349	$6,831,349
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	$13,403.00	
V.	Number of Homestead/Farmstead Properties	2406	2406
	Median Assessed Value of Homestead Properties		$91,555

Act 1 Index (current): 4.2%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	$5,828,988
Amount of Tax Relief for Homestead Exclusions	$561,784
Total Approx. Tax Revenue:	$6,390,772
Approx. Tax Levy for Tax Rate Calculation:	$6,829,513

	Lycoming			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$561,145	Lowering RE Tax Rate	$0	$561,145
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$639			$639
Amount of Tax Relief from State/Local Sources				**$561,784**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Lycoming	390,704,390	17.4800	6,829,513						93.00000%		
Totals:	**390,704,390**		**6,829,513**	-	561,784	=	6,267,729	X	93.00000%	=	5,828,988

CODE		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes– Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes– Flat Rate Assessments			**0**	**0**
6150	Current Act 511 Taxes– Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.100%	0.000%	2,128,420	2,128,420
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	125,000	125,000
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			**2,253,420**	**2,253,420**
	Total Act 511, Current Taxes				**2,253,420**
		Act 511 Tax Limit -->	**470,667,447 X**	**12**	**5,648,009**
			Market Value	**Mills**	**(511 Limit)**

Comparison of Tax Rate Changes to Index

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									
	Lycoming	16.7800	17.4800	4.18%	Yes	4.2%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.2%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,824,244
1200 Special Programs - Elementary / Secondary	2,510,847
1300 Vocational Education	736,779
1400 Other Instructional Programs - Elementary / Secondary	488,842
Total Instruction	**$12,560,712**
2000 Support Services	
2100 Support Services - Students	515,237
2200 Support Services - Instructional Staff	1,264,239
2300 Support Services - Administration	1,320,064
2400 Support Services - Pupil Health	183,527
2500 Support Services - Business	338,686
2600 Operation and Maintenance of Plant Services	2,063,610
2700 Student Transportation Services	403,938
Total Support Services	**$6,089,301**
3000 Operation of Non-Instructional Services	
3200 Student Activities	599,339
3300 Community Services	16,526
Total Operation of Non-Instructional Services	**$615,865**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	748,096
5200 Interfund Transfers - Out	238,078
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	**$1,086,174**
Total Estimated Expenditures and Other Financing Uses	**$20,352,052**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,681,490
200 Personnel Services - Employee Benefits	3,149,152
300 Purchased Professional and Technical Services	15,900
400 Purchased Property Services	33,885
500 Other Purchased Services	753,756
600 Supplies	172,342
700 Property	6,364
800 Other Objects	11,355
Total Regular Programs - Elementary / Secondary	**$8,824,244**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,265,688
200 Personnel Services - Employee Benefits	819,576
300 Purchased Professional and Technical Services	395,600
400 Purchased Property Services	270
500 Other Purchased Services	7,542
600 Supplies	17,171
700 Property	5,000
Total Special Programs - Elementary / Secondary	**$2,510,847**
1300 Vocational Education	
100 Personnel Services - Salaries	284,203
200 Personnel Services - Employee Benefits	182,989
500 Other Purchased Services	258,040
600 Supplies	11,547
Total Vocational Education	**$736,779**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	199,135
200 Personnel Services - Employee Benefits	113,314
300 Purchased Professional and Technical Services	30,215
500 Other Purchased Services	141,000
600 Supplies	3,978
800 Other Objects	1,200
Total Other Instructional Programs - Elementary / Secondary	**$488,842**
Total Instruction	**$12,560,712**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	295,534
200 Personnel Services - Employee Benefits	189,573
300 Purchased Professional and Technical Services	19,700
500 Other Purchased Services	1,000
600 Supplies	9,105
800 Other Objects	325
Total Support Services - Students	**$515,237**

Description	Amount
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	237,265
200 Personnel Services - Employee Benefits	250,587
300 Purchased Professional and Technical Services	280,645
400 Purchased Property Services	21,879
500 Other Purchased Services	1,000
600 Supplies	48,702
700 Property	424,161
Total Support Services - Instructional Staff	**$1,264,239**
2300 Support Services - Administration	
100 Personnel Services - Salaries	605,121
200 Personnel Services - Employee Benefits	570,348
300 Purchased Professional and Technical Services	79,300
500 Other Purchased Services	19,460
600 Supplies	28,375
700 Property	1,000
800 Other Objects	16,460
Total Support Services - Administration	**$1,320,064**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	116,566
200 Personnel Services - Employee Benefits	54,979
300 Purchased Professional and Technical Services	5,100
400 Purchased Property Services	303
500 Other Purchased Services	275
600 Supplies	5,558
700 Property	746
Total Support Services - Pupil Health	**$183,527**
2500 Support Services - Business	
100 Personnel Services - Salaries	160,500
200 Personnel Services - Employee Benefits	141,724
300 Purchased Professional and Technical Services	15,169
400 Purchased Property Services	2,527
500 Other Purchased Services	15,500
600 Supplies	3,266
Total Support Services - Business	**$338,686**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	696,361
200 Personnel Services - Employee Benefits	620,610
400 Purchased Property Services	255,871
500 Other Purchased Services	95,150
600 Supplies	393,918
700 Property	1,500
800 Other Objects	200
Total Operation and Maintenance of Plant Services	**$2,063,610**
2700 Student Transportation Services	

Description	Amount
100 Personnel Services - Salaries	18,464
200 Personnel Services - Employee Benefits	7,863
300 Purchased Professional and Technical Services	3,250
500 Other Purchased Services	324,361
600 Supplies	50,000
Total Student Transportation Services	**$403,938**
Total Support Services	**$6,089,301**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	272,943
200 Personnel Services - Employee Benefits	127,049
300 Purchased Professional and Technical Services	73,515
400 Purchased Property Services	4,000
500 Other Purchased Services	44,273
600 Supplies	51,789
800 Other Objects	25,770
Total Student Activities	**$599,339**
3300 Community Services	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	426
500 Other Purchased Services	15,100
Total Community Services	**$16,526**
Total Operation of Non-Instructional Services	**$615,865**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,000
900 Other Uses of Funds	746,096
Total Debt Service / Other Expenditures and Financing Uses	**$748,096**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	238,078
Total Interfund Transfers - Out	**$238,078**
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	**$100,000**
Total Other Expenditures and Financing Uses	**$1,086,174**
TOTAL EXPENDITURES	**$20,352,052**

Cash and Short-Term Investments	06/30/2021 Estimate	06/30/2022 Projection
General Fund	1,700,000	1,750,000
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	760,000	1,000,000
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 Cash and Short-Term Investments	**$2,460,000**	**$2,750,000**

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		

Long-Term Investments	06/30/2021 Estimate	06/30/2022 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$2,460,000**	**$2,750,000**

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
General Fund		
0510 Bonds Payable	1,240,000	505,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	**$1,240,000**	**$505,000**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	**$1,240,000**	**$505,000**

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	**$1,240,000**	**$505,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,647,568
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$1,647,568**
5900 Budgetary Reserve	**100,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$1,747,568**