

FINAL GENERAL FUND BUDGET

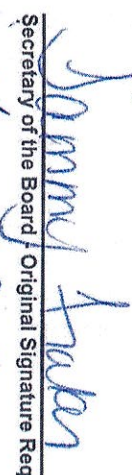
Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:


President of the Board - Original Signature Required

Date 6/7/21


Secretary of the Board - Original Signature Required

Date 6/7/2021


Chief School Administrator - Original Signature Required

Date 6/8/2021

Kristie Hohman

(814)685-3866 Extn : 1132

Contact Person

Telephone Extension

khohman@frsd.info

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Forbes Road SD	COUNTY : Fulton	AUN : 111292304
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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	\$7757518
Ending Unassigned Fund Balance	\$536551
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.91%

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 <i>Maria Scott-Bolman</i>	DATE <i>6/8/2021</i>
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

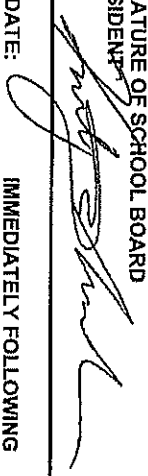
24 PS 6-687(a)(1)

(03/2006)

School District Name : Forbes Road SD	County : Fulton	AUN Number : 111292304
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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 5/4/21
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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>
5390	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1800, Object 100: \$50,750.00 Function 1800, Object 200: \$54,335.00	Employees salary and benefits are budgeted for 100% in the 1800 and the amounts are correct.
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.	Unassigned Fund Balance to be used to cover future increases in operating costs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for future healthcare insurances increases, retirement contributions, leave payouts upon retirement, technology updates, and capital improvements.

ITEM AMOUNTS

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

810 Nonspendable Fund Balance	
820 Restricted Fund Balance	
830 Committed Fund Balance	4,220,000
840 Assigned Fund Balance	400,000
850 Unassigned Fund Balance	142,441

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

\$4,762,441

Estimated Revenues And Other Financing Sources

3000 Revenue from Local Sources	2,871,261
7000 Revenue from State Sources	4,746,367
3000 Revenue from Federal Sources	134,000
3000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$7,751,628

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

\$12,514,069

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,183,121
6113 Public Utility Realty Taxes	2,505
6114 Payments in Lieu of Current Taxes - State / Local	23,362
6120 Current Per Capita Taxes, Section 679	5,890
6140 Current Act 511 Taxes - Flat Rate Assessments	11,782
6150 Current Act 511 Taxes - Proportional Assessments	296,483
6400 Delinquencies on Taxes Levied / Assessed by the LEA	226,118
6500 Earnings on Investments	17,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	60,000
6990 Refunds and Other Miscellaneous Revenue	35,000
REVENUE FROM LOCAL SOURCES	\$2,871,261
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,000,723
7112 Basic Education Funding-Social Security	113,214
7240 Driver Education - Student	250
7271 Special Education funds for School-Aged Pupils	287,000
7311 Pupil Transportation Subsidy	360,331
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	149,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	7,000
7340 State Property Tax Reduction Allocation	172,349
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	76,000
7820 State Share of Retirement Contributions	550,000
REVENUE FROM STATE SOURCES	\$4,746,367
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	40,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	72,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	12,000
8517 NCLB, Title IV - 21st Century Schools	10,000
REVENUE FROM FEDERAL SOURCES	\$134,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	7,751,628

Index (current): 4.1%
Calculation Method:

Approx. Tax Revenue from RE Taxes:
Amount of Tax Relief for Homestead Exclusions
Total Approx. Tax Revenue:
Approx. Tax Levy for Tax Rate Calculation:

\$2,183,121
\$175,559
\$2,358,680
\$2,682,588
Fulton

Total

2020-21 Data

a. Assessed Value	\$71,078,840	\$71,078,840
b. Real Estate Mills	35.0420	
c. 2019 STEB Market Value	\$171,155,410	\$171,155,410
d. Assessed Value	\$76,553,520	\$76,553,520
e. Assessed Value of New Constr/ Renov	\$0	\$0
f. 2020-21 Tax Levy (a * b)	\$2,490,745	\$2,490,745

2020-21 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2020-21 Tax Levy (f Total * g)	\$2,490,745	\$2,490,745
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	35.0420	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	87.080000%	87.080000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$2,682,588	\$2,682,588
l. 2021-22 Real Estate Tax Rate (k / d * 1000)	35.0420	

III. m. Tax Levy Generated by Mills (l / 1000 * d) \$2,682,588

n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions) \$2,507,029

o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection) \$2,183,121

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

Account: 111292304 Forbes Road SD

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Act 1 Index (current): 4.1%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$2,183,121

Amount of Tax Relief for Homestead Exclusions: \$175,559

Total Approx. Tax Revenue: \$2,358,680

Approx. Tax Levy for Tax Rate Calculation: \$2,682,588

Fulton Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index)) 36.4787

q. Mills In Excess of Index (if (l > p), (l - p)) 0.0000

r. Maximum Tax Levy Based On Index (p / 1000 * d) \$2,792,573

s. Millage Rate within Index? (if l > p Then No) Yes

t. Tax Levy In Excess of Index (if (m > r), (m - r)) \$0

u. Tax Revenue In Excess of Index (t * Est. Pct. Collection) \$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead \$5,478.00

Number of Homestead/Farmstead Properties 918

Median Assessed Value of Homestead Properties \$48,500

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

act 1 Index (current): 4.1%
 calculation Method:

approx. Tax Revenue from RE Taxes: \$2,183,121
 amount of Tax Relief for Homestead Exclusions \$175,559
 total Approx. Tax Revenue: \$2,358,680
 approx. Tax Levy for Tax Rate Calculation: \$2,682,588

Fulton

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$172,349	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,210		\$3,210
Amount of Tax Relief from State/Local Sources			\$175,559

CODE	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
3111	Current Real Estate Taxes							
	County Name	76,553,520	35.0420	2,682,588	175,559	2,507,029	87.080000%	2,183,121
	otaits:	76,553,520		2,682,588	=	2,507,029	X	=
6120	Current Per Capita Taxes, Section 679				Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140	Current Act 511 Taxes-- Flat Rate Assessments				\$5.00			5,890
6141	Current Act 511 Per Capita Taxes				\$5.00	\$0.00	5,891	5,891
6142	Current Act 511 Occupation Taxes-- Flat Rate				\$10.00	\$0.00	5,891	5,891
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						11,782	11,782
6150	Current Act 511 Taxes-- Proportional Assessments				Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes				1.000%	0.000%	269,000	269,000
6152	Current Act 511 Occupation Taxes				0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes				1.000%	0.000%	27,483	27,483
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						296,483	296,483
	Total Act 511, Current Taxes						12	2,053,865
					Act 511 Tax Limit -->	171,155,410	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> Fulton	35.0420	35.0420	0.00%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes—Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes—Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.1%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.1%				

Description	Amount
000 Instruction	
1100 Regular Programs - Elementary / Secondary	3,132,894
1200 Special Programs - Elementary / Secondary	509,529
1300 Vocational Education	335,374
1400 Other Instructional Programs - Elementary / Secondary	178,000
1800 Pre-Kindergarten	105,085
Total Instruction	\$4,260,882
000 Support Services	
2100 Support Services - Students	199,974
2200 Support Services - Instructional Staff	212,332
2300 Support Services - Administration	822,679
2400 Support Services - Pupil Health	93,795
2500 Support Services - Business	125,634
2600 Operation and Maintenance of Plant Services	725,573
2700 Student Transportation Services	430,000
Total Support Services	\$2,609,987
000 Operation of Non-Instructional Services	
3200 Student Activities	151,200
Total Operation of Non-Instructional Services	\$151,200
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	532,530
5200 Interfund Transfers - Out	202,919
Total Other Expenditures and Financing Uses	\$735,449
Total Estimated Expenditures and Other Financing Uses	\$7,757,518

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,650,410
200 Personnel Services - Employee Benefits	1,389,484
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	10,000
500 Other Purchased Services	36,000
600 Supplies	41,000
800 Other Objects	4,000
Total Regular Programs - Elementary / Secondary	\$3,132,894
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	253,625
200 Personnel Services - Employee Benefits	178,904
300 Purchased Professional and Technical Services	65,000
500 Other Purchased Services	10,000
600 Supplies	2,000
Total Special Programs - Elementary / Secondary	\$509,529
1300 Vocational Education	
100 Personnel Services - Salaries	86,000
200 Personnel Services - Employee Benefits	79,224
400 Purchased Property Services	1,000
500 Other Purchased Services	163,700
600 Supplies	4,450
700 Property	1,000
Total Vocational Education	\$335,374
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	175,000
Total Other Instructional Programs - Elementary / Secondary	\$178,000
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	50,750
200 Personnel Services - Employee Benefits	54,335
Total Pre-Kindergarten	\$105,085
Total Instruction	\$4,260,882
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	109,850
200 Personnel Services - Employee Benefits	87,724
500 Other Purchased Services	200
600 Supplies	2,200
Total Support Services - Students	\$199,974
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	65,975

021-2022 Final General Fund Budget
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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	37,507
300 Purchased Professional and Technical Services	57,000
500 Other Purchased Services	150
600 Supplies	13,700
700 Property	38,000
Total Support Services - Instructional Staff	\$212,332
2300 Support Services - Administration	
100 Personnel Services - Salaries	417,169
200 Personnel Services - Employee Benefits	272,458
300 Purchased Professional and Technical Services	85,000
400 Purchased Property Services	23,752
500 Other Purchased Services	9,300
700 Property	2,500
800 Other Objects	12,500
Total Support Services - Administration	\$822,679
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	47,700
200 Personnel Services - Employee Benefits	43,095
300 Purchased Professional and Technical Services	1,000
600 Supplies	2,000
Total Support Services - Pupil Health	\$93,795
2500 Support Services - Business	
100 Personnel Services - Salaries	68,236
200 Personnel Services - Employee Benefits	56,798
600 Supplies	200
800 Other Objects	400
Total Support Services - Business	\$125,634
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	231,929
200 Personnel Services - Employee Benefits	160,344
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	157,000
500 Other Purchased Services	60,500
600 Supplies	91,300
700 Property	4,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$725,573
2700 Student Transportation Services	
500 Other Purchased Services	430,000
Total Student Transportation Services	\$430,000
Total Support Services	\$2,609,987
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	90,000

description	Amount
200 Personnel Services - Employee Benefits	22,000
300 Purchased Professional and Technical Services	22,000
500 Other Purchased Services	200
600 Supplies	10,000
700 Property	5,000
800 Other Objects	2,000
Total Student Activities	\$151,200
Total Operation of Non-Instructional Services	\$151,200
3000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	119,530
900 Other Uses of Funds	413,000
Total Debt Service / Other Expenditures and Financing Uses	\$532,530
5200 Interfund Transfers - Out	
900 Other Uses of Funds	202,919
Total Interfund Transfers - Out	\$202,919
Total Other Expenditures and Financing Uses	\$735,449
TOTAL EXPENDITURES	\$7,757,518

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<u>Cash and Short-Term Investments</u>		
General Fund	4,800,000	5,200,000
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	5,600	6,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund	10,000	18,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	2,000	2,100
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	123,000	119,000
Permanent Fund		
Total Cash and Short-Term Investments	\$4,940,600	\$5,345,100

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<u>Long-Term Investments</u>		
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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2021 Estimate

\$4,940,600

06/30/2022 Projection

\$5,345,100

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	5,455,000	5,029,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	117,000	121,000
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$5,572,000	\$5,150,000

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		

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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

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

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

06/30/2021 Estimate

06/30/2022 Projection

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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	\$5,572,000	\$5,150,000
Total Long-Term Indebtedness		

Short-Term Payables

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	\$5,572,000	\$5,150,000
TOTAL INDEBTEDNESS	\$5,572,000	\$5,150,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,220,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	536,551
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,756,551

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$4,756,551**