


**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 Required06-28-2021  
Date  
Secretary of the Board - Original Signature Required6-28-2021  
Date  
Chief School Administrator - Original Signature Required6-28-2021  
Date

Tom Witlak

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Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mountain View SD	COUNTY : Susquehanna	AUN : 119584603
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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.

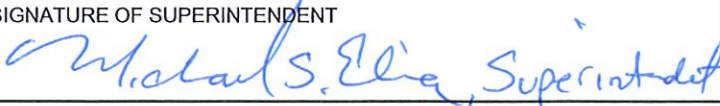
Total Budgeted Expenditures	\$23088156
Ending Unassigned Fund Balance	\$1
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-28-2021
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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)

<b>School District Name :</b> Mountain View SD	<b>County :</b> Susquehanna	<b>AUN Number :</b> 119584603
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 06-23-2021
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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>
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	\$0 Beginning Fund Balance
8010	Schedule of Cash and Investments: Estimated Total must be greater than 0.	No investments
8020	Schedule of Cash and Investments: Projected Total must be greater than 0.	No investments
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.	Ending Fund Balance is \$0
8210	Schedule of Cash and Investments: Entries in General Fund (10) amount is required	No investments

<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	
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	10,226,521
7000 Revenue from State Sources	10,448,097
8000 Revenue from Federal Sources	2,413,539
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$23,088,157</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$23,088,157</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	8,020,798
6113 Public Utility Realty Taxes	8,750
6114 Payments in Lieu of Current Taxes - State / Local	1,650
6120 Current Per Capita Taxes, Section 679	19,620
6140 Current Act 511 Taxes - Flat Rate Assessments	19,620
6150 Current Act 511 Taxes - Proportional Assessments	951,592
6400 Delinquencies on Taxes Levied / Assessed by the LEA	533,000
6500 Earnings on Investments	37,500
6700 Revenues from LEA Activities	5,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	164,491
6910 Rentals	400,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	16,500
6960 Services Provided Other Local Governmental Units / LEAs	2,500
6990 Refunds and Other Miscellaneous Revenue	20,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$10,226,521</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,484,189
7112 Basic Education Funding-Social Security	356,750
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	872,863
7292 Pre-K Counts	154,340
7311 Pupil Transportation Subsidy	1,176,400
7312 Nonpublic and Charter School Pupil Transportation Subsidy	16,170
7330 Health Services (Medical, Dental, Nurse, Act 25)	17,500
7340 State Property Tax Reduction Allocation	523,079
7360 Safe Schools	25,000
7501 PA Accountability Grants	191,469
7820 State Share of Retirement Contributions	1,620,337
<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,448,097</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	228,765
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,953
8517 NCLB, Title IV - 21St Century Schools	17,437

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	855,284
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,200,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	68,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,100
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,413,539</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>23,088,157</b>

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,020,798	
Amount of Tax Relief for Homestead Exclusions	<u>\$523,079</u>	
Total Approx. Tax Revenue:	\$8,543,877	
Approx. Tax Levy for Tax Rate Calculation:	\$9,147,593	
	Susquehanna	Total

2020-21 Data		
a. Assessed Value	\$202,112,193	\$202,112,193
b. Real Estate Mills	43.7054	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$635,737,928	\$635,737,928
d. Assessed Value	\$203,205,343	\$203,205,343
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$8,833,394	\$8,833,394
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$8,833,394	\$8,833,394
(f Total * g)		
i. Base Mills Subject to Index	43.7054	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$9,147,593	\$9,147,593
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	45.0165	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,147,593	\$9,147,593
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,624,514
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,020,798
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,020,798	
Amount of Tax Relief for Homestead Exclusions	<u>\$523,079</u>	
Total Approx. Tax Revenue:	\$8,543,877	
Approx. Tax Levy for Tax Rate Calculation:	\$9,147,593	
	Susquehanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	45.0165	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,147,593	\$9,147,593
IV. 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

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$4,989.06	
Number of Homestead/Farmstead Properties	2329	2329
Median Assessed Value of Homestead Properties		\$42,500

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,020,798
Amount of Tax Relief for Homestead Exclusions	<u>\$523,079</u>
Total Approx. Tax Revenue:	\$8,543,877
Approx. Tax Levy for Tax Rate Calculation:	\$9,147,593
	Susquehanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$523,079	Lowering RE Tax Rate	\$0	\$523,079
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$523,079

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Susquehanna	203,205,343	45.0165	9,147,593			93.00000%		
<b>Totals:</b>	<b>203,205,343</b>		<b>9,147,593</b>	-	523,079 =	8,624,514 X	93.00000% = 8,020,798	
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	19,620			
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	21,800	19,620	
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	
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>						<b>21,800</b>	<b>19,620</b>	
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	755,000	755,000	
6152	Current Act 511 Occupation Taxes			100.0000	0.000	87,880	79,092	
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	117,500	117,500	
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	
<b>Total Current Act 511 Taxes– Proportional Assessments</b>						<b>960,380</b>	<b>951,592</b>	
<b>Total Act 511, Current Taxes</b>							<b>971,212</b>	
<b>Act 511 Tax Limit --&gt;</b>					<b>635,737,928 X</b>	<b>12</b>	<b>7,628,855</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> Susquehanna	43.7054	45.0165	3.00%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6152	Current Act 511 Occupation Taxes	100.0000	100.0000	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,837,965
1200 Special Programs - Elementary / Secondary	3,770,124
1300 Vocational Education	523,248
1400 Other Instructional Programs - Elementary / Secondary	334,364
1700 Higher Education Programs for Secondary Students	16,600
1800 Pre-Kindergarten	203,101
<b>Total Instruction</b>	<b>\$13,685,402</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	948,068
2200 Support Services - Instructional Staff	572,275
2300 Support Services - Administration	987,642
2400 Support Services - Pupil Health	249,809
2500 Support Services - Business	477,626
2600 Operation and Maintenance of Plant Services	2,530,740
2700 Student Transportation Services	1,677,349
2800 Support Services - Central	658,231
2900 Other Support Services	27,750
<b>Total Support Services</b>	<b>\$8,129,490</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	438,033
<b>Total Operation of Non-Instructional Services</b>	<b>\$438,033</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	835,231
<b>Total Other Expenditures and Financing Uses</b>	<b>\$835,231</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$23,088,156</b>

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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		4,663,220
200 Personnel Services - Employee Benefits		2,861,045
300 Purchased Professional and Technical Services		263,000
400 Purchased Property Services		49,600
500 Other Purchased Services		832,100
600 Supplies		133,000
700 Property		34,500
800 Other Objects		1,500
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$8,837,965</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		1,872,379
200 Personnel Services - Employee Benefits		1,402,445
300 Purchased Professional and Technical Services		246,000
500 Other Purchased Services		202,800
600 Supplies		26,450
700 Property		9,800
800 Other Objects		10,250
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$3,770,124</b>
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		84,847
200 Personnel Services - Employee Benefits		57,901
500 Other Purchased Services		380,000
600 Supplies		500
<b>Total Vocational Education</b>		<b>\$523,248</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		203,012
200 Personnel Services - Employee Benefits		128,352
500 Other Purchased Services		1,500
600 Supplies		1,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$334,364</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		16,600
<b>Total Higher Education Programs for Secondary Students</b>		<b>\$16,600</b>
<b>1800 <u>Pre-Kindergarten</u></b>		
100 Personnel Services - Salaries		117,395
200 Personnel Services - Employee Benefits		80,506
500 Other Purchased Services		500
600 Supplies		4,700
<b>Total Pre-Kindergarten</b>		<b>\$203,101</b>
<b>Total Instruction</b>		<b>\$13,685,402</b>
<b>2000 Support Services</b>		

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<u>Description</u>	<u>Amount</u>
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	541,606
200 Personnel Services - Employee Benefits	399,412
500 Other Purchased Services	2,000
600 Supplies	2,950
800 Other Objects	2,100
<b>Total Support Services - Students</b>	<b>\$948,068</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	279,226
200 Personnel Services - Employee Benefits	232,258
500 Other Purchased Services	16,500
600 Supplies	41,541
700 Property	1,350
800 Other Objects	1,400
<b>Total Support Services - Instructional Staff</b>	<b>\$572,275</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	528,764
200 Personnel Services - Employee Benefits	309,563
300 Purchased Professional and Technical Services	105,500
500 Other Purchased Services	17,575
600 Supplies	12,390
700 Property	250
800 Other Objects	13,600
<b>Total Support Services - Administration</b>	<b>\$987,642</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	144,246
200 Personnel Services - Employee Benefits	90,663
300 Purchased Professional and Technical Services	1,400
600 Supplies	8,500
700 Property	4,500
800 Other Objects	500
<b>Total Support Services - Pupil Health</b>	<b>\$249,809</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	163,382
200 Personnel Services - Employee Benefits	120,420
300 Purchased Professional and Technical Services	52,500
400 Purchased Property Services	4,800
500 Other Purchased Services	113,274
600 Supplies	22,000
700 Property	250
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$477,626</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	439,786
200 Personnel Services - Employee Benefits	395,830

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	58,000
400 Purchased Property Services	298,500
600 Supplies	353,800
700 Property	981,324
800 Other Objects	3,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,530,740</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,676,349
700 Property	1,000
<b>Total Student Transportation Services</b>	<b>\$1,677,349</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	135,963
200 Personnel Services - Employee Benefits	108,741
300 Purchased Professional and Technical Services	36,195
500 Other Purchased Services	16,497
600 Supplies	169,426
700 Property	191,409
<b>Total Support Services - Central</b>	<b>\$658,231</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	27,750
<b>Total Other Support Services</b>	<b>\$27,750</b>
<b>Total Support Services</b>	<b>\$8,129,490</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	225,829
200 Personnel Services - Employee Benefits	94,904
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	2,000
500 Other Purchased Services	41,200
600 Supplies	12,600
700 Property	20,000
800 Other Objects	32,500
<b>Total Student Activities</b>	<b>\$438,033</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$438,033</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	835,231
<b>Total Interfund Transfers - Out</b>	<b>\$835,231</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$835,231</b>
<b>TOTAL EXPENDITURES</b>	<b>\$23,088,156</b>



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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	16,067,214	15,473,581
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 General Fund</b>	<b>\$16,067,214</b>	<b>\$15,473,581</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total 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		

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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>Investment Trust Fund</b>		
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 Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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 Pension Trust Fund</b>		
<b>Activity Fund</b>		
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 Activity Fund</b>		
<b>Other Agency Fund</b>		
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 Agency Fund</b>		
<b>Permanent Fund</b>		
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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$16,067,214	\$15,473,581

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$16,067,214	\$15,473,581

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1