

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

Traci J Gilliland

(570)297-2750

Extn :2202

Contact Person

Telephone

Extension

tgilliland@troyareasd.org

Email Address

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

24 PS 6-698

(10/2010)

SCHOOL DISTRICT : Troy Area SD	COUNTY : Bradford	AUN : 117086653
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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		\$27603021
Ending Unassigned Fund Balance		\$1134794
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures		4.11%

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
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DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Troy Area SD	County : Bradford	AUN Number : 117086653
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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 <i>Sheryl Angove</i>	DATE <i>5/11/2021</i>
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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>
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: \$239,925.00 Function 2200, Object 200: \$251,985.00	\$75,000 is budgeted to account 240 for credit reimbursement. There is no salary associated with this paid benefit.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$99,989.00 Function 2400, Object 200: \$113,778.00	One RN and Two LPN's are employed; benefits for LPN's are more than salary;
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve was budgeted for unknown expenses due to Covid-19
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.	Amounts are set aside for unexpected projects or expenses. Amount represents less than 8% of budgeted expenses.
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 fund balance is for future technology expenses, increased PSERS costs, and increased health insurance costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is for a future flooring project.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year		
810 Nonspendable Fund Balance	50,622	
820 Restricted Fund Balance		
830 Committed Fund Balance	2,071,531	
840 Assigned Fund Balance	1,770,924	
850 Unassigned Fund Balance	1,147,229	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year		<u>\$4,989,684</u>
Estimated Revenues And Other Financing Sources		
1000 Revenue from Local Sources	9,204,982	
1000 Revenue from State Sources	15,836,513	
1000 Revenue from Federal Sources	1,604,701	
1000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$26,646,196</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$31,635,880</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,083,379
6113 Public Utility Realty Taxes	8,000
6114 Payments in Lieu of Current Taxes - State / Local	13,500
6120 Current Per Capita Taxes, Section 679	25,000
6140 Current Act 511 Taxes - Flat Rate Assessments	25,000
6150 Current Act 511 Taxes - Proportional Assessments	1,249,528
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	312,575
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	38,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$9,204,982
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,352,010
7160 Tuition for Orphans Subsidy	25,000
7220 Vocational Education	73,726
7271 Special Education funds for School-Aged Pupils	1,153,856
7311 Pupil Transportation Subsidy	1,072,554
7312 Nonpublic and Charter School Pupil Transportation Subsidy	770
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	782,387
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,000
7340 State Property Tax Reduction Allocation	341,726
7501 PA Accountability Grants	310,736
7810 State Share of Social Security and Medicare Taxes	454,892
7820 State Share of Retirement Contributions	2,242,856
REVENUE FROM STATE SOURCES	\$15,836,513
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	340,023
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	56,081
8517 NCLB, Title IV - 21st Century Schools	23,647
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,050,453

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	125,497
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,000
REVENUE FROM FEDERAL SOURCES	\$1,604,701
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,646,196

UN: 117086653 Troy Area SD

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

Printed 5/13/2021 12:39:07 PM

ct 1 Index (current): 4.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$7,083,379
 Amount of Tax Relief for Homestead Exclusions \$343,676
 Total Approx. Tax Revenue: \$7,427,055
 Approx. Tax Levy for Tax Rate Calculation: \$7,879,186

Bradford

Total

2020-21 Data

a. Assessed Value \$179,311,229 \$179,311,229
 b. Real Estate Mills 42.9073

2021-22 Data

c. 2019 STEB Market Value \$613,336,169 \$613,336,169
 d. Assessed Value \$179,855,602 \$179,855,602
 e. Assessed Value of New Constr/ Renov \$0 \$0

2020-21 Calculations

f. 2020-21 Tax Levy \$7,693,761 \$7,693,761
 (a * b)

2021-22 Calculations

g. Percent of Total Market Value 100.00000% 100.00000%
 h. Rebalanced 2020-21 Tax Levy \$7,693,761 \$7,693,761
 (f Total * g)
 i. Base Mills Subject to Index 42.9073
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 94.00000% 94.00000%
 k. Tax Levy Needed \$7,879,186 \$7,879,186
 (Approx. Tax Levy * g)

2021-22 Real Estate Tax Rate 43.8084
 (k / d * 1000)

m. Tax Levy Generated by Mills \$7,879,186 \$7,879,186
 (l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$7,535,510
 (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$7,083,379
 (n * Est. Pct. Collection)

UN: 117086653 Troy Area SD

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

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mount of Tax Relief for Homestead Exclusions	<u>\$343,676</u>
otal Approx. Tax Revenue:	\$7,427,055
pprox. Tax Levy for Tax Rate Calculation:	\$7,879,186

	Bradford	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	44.7094	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,041,236	\$8,041,236
V. 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

Assessed Value Exclusion per Homestead	\$3,231.00	
Number of Homestead/Farmstead Properties	2431	2431
Median Assessed Value of Homestead Properties		\$20,700

UN: 117086653 Troy Area SD

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

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Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,083,379
Amount of Tax Relief for Homestead Exclusions	<u>\$343,676</u>
Total Approx. Tax Revenue:	\$7,427,055
Approx. Tax Levy for Tax Rate Calculation:	\$7,879,186
	Bradford

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$341,726	Lowering RE Tax Rate	\$0	\$341,726
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,950			\$1,950
Amount of Tax Relief from State/Local Sources				\$343,676

CODE

0111 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
radford	179,855,602	43.8084	7,879,186			94.000000%	
Totals:	179,855,602		7,879,186	343,676	= 7,535,510	X 94.000000%	= 7,083,379

	Rate		Tax Levy	Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			25,000
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	25,000	25,000
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			25,000	25,000
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%	800,000	800,000
6152 Current Act 511 Occupation Taxes	160.0000	0.000	443,160	354,528
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	95,000	95,000
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			1,338,160	1,249,528
Total Act 511, Current Taxes				1,274,528
Act 511 Tax Limit -->		613,336,169	X 12	7,360,034
		Market Value	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> Bradford	42.9073	43.8084	2.11%	Yes	4.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6152	Current Act 511 Occupation Taxes	160.0000	160.0000	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.2%				

<u>Description</u>	<u>Amount</u>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	
1200 Special Programs - Elementary / Secondary	10,737,987
1300 Vocational Education	4,085,621
1400 Other Instructional Programs - Elementary / Secondary	708,056
Total Instruction	118,227
000 Support Services	\$15,649,891
2100 Support Services - Students	
2200 Support Services - Instructional Staff	972,672
2300 Support Services - Administration	964,702
2400 Support Services - Pupil Health	1,415,768
2500 Support Services - Business	237,468
2600 Operation and Maintenance of Plant Services	387,980
2700 Student Transportation Services	2,175,910
2800 Support Services - Central	1,772,915
Total Support Services	351,343
000 Operation of Non-Instructional Services	\$8,278,758
3200 Student Activities	
3300 Community Services	531,353
Total Operation of Non-Instructional Services	1,300
000 Other Expenditures and Financing Uses	\$532,653
5100 Debt Service / Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	2,621,719
5900 Budgetary Reserve	45,000
Total Other Expenditures and Financing Uses	475,000
Total Estimated Expenditures and Other Financing Uses	\$3,141,719
Total Estimated Expenditures and Other Financing Uses	\$27,603,021

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,694,505
200 Personnel Services - Employee Benefits	4,144,053
300 Purchased Professional and Technical Services	141,090
400 Purchased Property Services	27,000
500 Other Purchased Services	480,150
600 Supplies	202,125
700 Property	49,064
Total Regular Programs - Elementary / Secondary	\$10,737,987
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,636,468
200 Personnel Services - Employee Benefits	1,599,040
300 Purchased Professional and Technical Services	377,389
500 Other Purchased Services	432,500
600 Supplies	40,224
Total Special Programs - Elementary / Secondary	\$4,085,621
1300 Vocational Education	
100 Personnel Services - Salaries	134,285
200 Personnel Services - Employee Benefits	109,814
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	445,657
600 Supplies	13,300
Total Vocational Education	\$708,056
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	27,383
200 Personnel Services - Employee Benefits	21,344
300 Purchased Professional and Technical Services	750
500 Other Purchased Services	68,750
Total Other Instructional Programs - Elementary / Secondary	\$118,227
Total Instruction	\$15,649,891
000 Support Services	
1100 Support Services - Students	
100 Personnel Services - Salaries	486,693
200 Personnel Services - Employee Benefits	425,769
300 Purchased Professional and Technical Services	37,412
500 Other Purchased Services	2,100
600 Supplies	20,268
800 Other Objects	430
Total Support Services - Students	\$972,672
1200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	239,925
200 Personnel Services - Employee Benefits	251,985
300 Purchased Professional and Technical Services	

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,700
500 Other Purchased Services	77,221
600 Supplies	206,970
700 Property	145,601
Total Support Services - Instructional Staff	\$964,702
2300 Support Services - Administration	
100 Personnel Services - Salaries	670,551
200 Personnel Services - Employee Benefits	566,103
300 Purchased Professional and Technical Services	112,775
400 Purchased Property Services	225
500 Other Purchased Services	33,170
600 Supplies	4,750
800 Other Objects	28,194
Total Support Services - Administration	\$1,415,768
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	99,989
200 Personnel Services - Employee Benefits	113,778
300 Purchased Professional and Technical Services	6,700
500 Other Purchased Services	800
600 Supplies	4,951
700 Property	11,000
800 Other Objects	250
Total Support Services - Pupil Health	\$237,468
2500 Support Services - Business	
100 Personnel Services - Salaries	183,801
200 Personnel Services - Employee Benefits	164,219
300 Purchased Professional and Technical Services	11,800
400 Purchased Property Services	9,600
500 Other Purchased Services	14,500
600 Supplies	3,500
800 Other Objects	560
Total Support Services - Business	\$387,980
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	598,615
200 Personnel Services - Employee Benefits	591,382
300 Purchased Professional and Technical Services	89,314
400 Purchased Property Services	407,974
500 Other Purchased Services	62,700
600 Supplies	293,250
700 Property	132,450
800 Other Objects	225
Total Operation and Maintenance of Plant Services	\$2,175,910
700 Student Transportation Services	
100 Personnel Services - Salaries	52,976
200 Personnel Services - Employee Benefits	41,060

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	
400 Purchased Property Services	1,312
500 Other Purchased Services	750
600 Supplies	1,537,878
700 Property	31,354
800 Other Objects	107,500
Total Student Transportation Services	85
2800 Support Services - Central	\$1,772,915
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	180,290
300 Purchased Professional and Technical Services	128,703
500 Other Purchased Services	12,500
800 Other Objects	29,250
Total Support Services - Central	600
Total Support Services	\$351,343
3000 Operation of Non-Instructional Services	\$8,278,758
3200 Student Activities	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	200,473
300 Purchased Professional and Technical Services	85,381
400 Purchased Property Services	51,820
500 Other Purchased Services	50,829
600 Supplies	78,895
800 Other Objects	53,540
Total Student Activities	10,415
3300 Community Services	\$531,353
500 Other Purchased Services	
Total Community Services	1,300
Total Operation of Non-Instructional Services	\$1,300
3000 Other Expenditures and Financing Uses	\$532,653
3100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	
900 Other Uses of Funds	851,719
Total Debt Service / Other Expenditures and Financing Uses	1,770,000
3200 Interfund Transfers - Out	\$2,621,719
900 Other Uses of Funds	
Total Interfund Transfers - Out	45,000
3900 Budgetary Reserve	\$45,000
800 Other Objects	
Total Budgetary Reserve	475,000
Total Other Expenditures and Financing Uses	\$475,000
TOTAL EXPENDITURES	\$3,141,719
	\$27,603,021

Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	5,040,306	4,083,481
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	1,311,922	1,286,122
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	305,651	160,447
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	51,000	51,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	110,000	105,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,818,879	\$5,686,050

Long-Term Investments

	<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		

Long-Term Investments

Permanent Fund

Total Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

TOTAL CASH AND INVESTMENTS

\$6,818,879

\$5,686,050

Long-Term Indebtedness

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	22,810,000	20,970,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	79,958	53,698
0540 Accumulated Compensated Absences	102,650	102,650
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,165,644	3,165,644
0599 Other Noncurrent Liabilities		
Total General Fund	\$26,158,252	\$24,291,992

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

\$26,158,252

\$24,291,992

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	1,795,874	1,866,259
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$1,795,874	\$1,866,259
TOTAL INDEBTEDNESS	\$27,954,126	\$26,158,251

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	27,428	19,910
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$27,428	\$19,910
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$27,428	\$19,910

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 Vocational Education		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits	14,997	10,886
300 Purchased Professional and Technical Services	11,996	8,709
400 Purchased Property Services		
500 Other Purchased Services	435	315
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary	\$27,428	\$19,910
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$27,428	\$19,910
TOTAL EXPENDITURES	\$27,428	\$19,910

	<u>Nonspecial Education</u>	<u>Special Education</u>
000 Revenue from State Sources		
Total Revenue from State Sources	\$4,001	\$2,904
TOTAL REVENUES	\$4,001	\$2,904

	<u>Nonspecial Education</u>	<u>Special Education</u>
000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	700	508
7820 State Share of Retirement Contributions	3,301	2,396
Total Revenue from State Sources	\$4,001	\$2,904
TOTAL REVENUES	\$4,001	\$2,904

Account Description	Amounts
0810 Nonspendable Fund Balance	50,622
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,321,531
0840 Assigned Fund Balance	1,576,534
0850 Unassigned Fund Balance	1,134,794
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,032,859
5900 Budgetary Reserve	475,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,558,481