

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

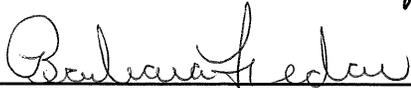
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2021



President of the Board - Original Signature Required

6-16-21
Date



Secretary of the Board - Original Signature Required

6-16-21
Date



Chief School Administrator - Original Signature Required

6-16-21
Date

William Drazdowski

Contact Person

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Extn :

Telephone

Extension

wdrazdowski@riversidesd.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Riverside SD	COUNTY : Lackawanna	AUN : 119357003
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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	\$28808352
Ending Unassigned Fund Balance	\$1100000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.81%

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

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

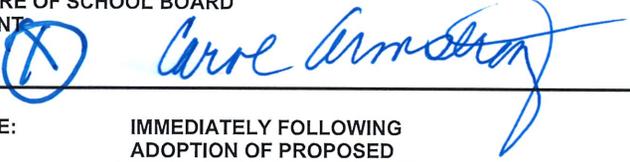
24 PS 6-687(a)(1)

(03/2006)

School District Name : Riverside SD	County : Lackawanna	AUN Number : 119357003
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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 5/10/21
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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>
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.	This balance is the ending fund balance from the previous year.

<u>ITEM</u>	<u>AMOUNTS</u>
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	33,999
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,100,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,100,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,557,969
7000 Revenue from State Sources	9,710,308
8000 Revenue from Federal Sources	2,540,075
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$28,808,352</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$29,908,352</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	13,753,390
6113 Public Utility Realty Taxes	15,183
6114 Payments in Lieu of Current Taxes - State / Local	20,244
6140 Current Act 511 Taxes - Flat Rate Assessments	50,100
6150 Current Act 511 Taxes - Proportional Assessments	1,728,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	640,000
6500 Earnings on Investments	19,000
6700 Revenues from LEA Activities	42,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	278,552
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	3,500

REVENUE FROM LOCAL SOURCES \$16,557,969

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,396,000
7240 Driver Education - Student	1,649
7271 Special Education funds for School-Aged Pupils	851,000
7311 Pupil Transportation Subsidy	440,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	112,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,500
7340 State Property Tax Reduction Allocation	465,616
7505 Ready to Learn Block Grant	222,157
7810 State Share of Social Security and Medicare Taxes	393,190
7820 State Share of Retirement Contributions	1,800,196

REVENUE FROM STATE SOURCES \$9,710,308

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	496,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	71,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	15,500
8517 NCLB, Title IV - 21st Century Schools	29,000
8742 Governor's Emergency Education Relief Fund (GEER)	31,725
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	612,138
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,231,627
8749 Other CARES Act Funding	24,085

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	29,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$2,540,075
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,808,352
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Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$13,753,390

Amount of Tax Relief for Homestead Exclusions \$465,616

Total Approx. Tax Revenue: \$14,219,006

Approx. Tax Levy for Tax Rate Calculation: \$15,620,867

Lackawanna

Total

2020-21 Data

a. Assessed Value	\$119,507,077	\$119,507,077
b. Real Estate Mills	128.7300	

I. 2021-22 Data

c. 2019 STEB Market Value	\$820,518,158	\$820,518,158
d. Assessed Value	\$121,345,973	\$121,345,973
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations

f. 2020-21 Tax Levy	\$15,384,146	\$15,384,146
(a * b)		

2021-22 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$15,384,146	\$15,384,146
(f Total * g)		
i. Base Mills Subject to Index	128.7300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	90.75000%	90.75000%
k. Tax Levy Needed	\$15,620,867	\$15,620,867
(Approx. Tax Levy * g)		

I. 2021-22 Real Estate Tax Rate 128.7300

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$15,620,867	\$15,620,867
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,155,251
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills		\$13,753,390
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,753,390	
Amount of Tax Relief for Homestead Exclusions	<u>\$465,616</u>	
Total Approx. Tax Revenue:	\$14,219,006	
Approx. Tax Levy for Tax Rate Calculation:	\$15,620,867	
	Lackawanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	133.7504	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,230,072	\$16,230,072
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	\$1,318.18	
Number of Homestead/Farmstead Properties	2744	2744
Median Assessed Value of Homestead Properties		\$12,000

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,753,390
Amount of Tax Relief for Homestead Exclusions	<u>\$465,616</u>
Total Approx. Tax Revenue:	\$14,219,006
Approx. Tax Levy for Tax Rate Calculation:	\$15,620,867
	Lackawanna

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$465,616	Lowering RE Tax Rate	\$0	\$465,616
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$465,616

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lackawanna	121,345,973	128.7300	15,620,867			90.75000%	
Totals:	121,345,973		15,620,867	465,616 =	15,155,251 X	90.75000% =	13,753,390

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	50,100
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes-- Flat Rate Assessments			50,100
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,475,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	15.0000	0	53,000
Total Current Act 511 Taxes-- Proportional Assessments			1,728,000
Total Act 511, Current Taxes			1,778,100
Act 511 Tax Limit -->		820,518,158 X	12
		Market Value	Mills
			9,846,218
			(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> Lackawanna	128.7300	128.7300	0.00%	Yes	3.9%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments	15.0000	15.0000	0.00%	Yes	3.9%	15.0000	15.0000	0.01%	Yes

LEA : 119357003 Riverside SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,608,012
1200 Special Programs - Elementary / Secondary	3,796,415
1300 Vocational Education	310,000
1400 Other Instructional Programs - Elementary / Secondary	18,077
Total Instruction	\$18,732,504
2000 Support Services	
2100 Support Services - Students	807,473
2200 Support Services - Instructional Staff	179,976
2300 Support Services - Administration	1,480,188
2400 Support Services - Pupil Health	371,690
2500 Support Services - Business	315,553
2600 Operation and Maintenance of Plant Services	1,916,284
2700 Student Transportation Services	1,331,639
2800 Support Services - Central	365,357
2900 Other Support Services	23,488
Total Support Services	\$6,791,648
3000 Operation of Non-Instructional Services	
3200 Student Activities	542,620
3300 Community Services	5,700
Total Operation of Non-Instructional Services	\$548,320
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	86,000
5200 Interfund Transfers - Out	2,649,880
Total Other Expenditures and Financing Uses	\$2,735,880
Total Estimated Expenditures and Other Financing Uses	\$28,808,352

2021-2022 Final General Fund Budget

LEA : 119357003 Riverside SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,569,242
200 Personnel Services - Employee Benefits	4,770,420
300 Purchased Professional and Technical Services	210,000
400 Purchased Property Services	8,700
500 Other Purchased Services	721,300
600 Supplies	2,328,350
Total Regular Programs - Elementary / Secondary	\$14,608,012
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,487,787
200 Personnel Services - Employee Benefits	1,161,353
300 Purchased Professional and Technical Services	634,200
500 Other Purchased Services	300,000
600 Supplies	116,825
700 Property	750
800 Other Objects	95,500
Total Special Programs - Elementary / Secondary	\$3,796,415
1300 <u>Vocational Education</u>	
800 Other Objects	310,000
Total Vocational Education	\$310,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,500
200 Personnel Services - Employee Benefits	3,977
500 Other Purchased Services	1,600
Total Other Instructional Programs - Elementary / Secondary	\$18,077
Total Instruction	\$18,732,504
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	434,865
200 Personnel Services - Employee Benefits	347,908
500 Other Purchased Services	1,200
600 Supplies	23,500
Total Support Services - Students	\$807,473
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	54,564
200 Personnel Services - Employee Benefits	43,402
300 Purchased Professional and Technical Services	24,010
400 Purchased Property Services	21,500
600 Supplies	34,500
700 Property	2,000
Total Support Services - Instructional Staff	\$179,976
2300 <u>Support Services - Administration</u>	

2021-2022 Final General Fund Budget

LEA : 119357003 Riverside SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	678,208
200 Personnel Services - Employee Benefits	536,480
300 Purchased Professional and Technical Services	116,300
500 Other Purchased Services	52,250
600 Supplies	84,950
800 Other Objects	12,000
Total Support Services - Administration	\$1,480,188
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	197,272
200 Personnel Services - Employee Benefits	156,918
300 Purchased Professional and Technical Services	5,500
600 Supplies	12,000
Total Support Services - Pupil Health	\$371,690
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	139,828
200 Personnel Services - Employee Benefits	111,225
300 Purchased Professional and Technical Services	51,000
500 Other Purchased Services	3,500
600 Supplies	3,500
700 Property	3,500
800 Other Objects	3,000
Total Support Services - Business	\$315,553
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	540,351
200 Personnel Services - Employee Benefits	429,816
300 Purchased Professional and Technical Services	38,000
400 Purchased Property Services	520,500
500 Other Purchased Services	129,100
600 Supplies	239,017
700 Property	18,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$1,916,284
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,331,639
Total Student Transportation Services	\$1,331,639
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	175,075
200 Personnel Services - Employee Benefits	139,761
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	30,071
600 Supplies	17,950
800 Other Objects	500
Total Support Services - Central	\$365,357
2900 <u>Other Support Services</u>	

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	23,488
Total Other Support Services	\$23,488
Total Support Services	\$6,791,648
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	208,851
200 Personnel Services - Employee Benefits	89,769
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	20,000
500 Other Purchased Services	84,500
600 Supplies	74,000
700 Property	31,000
800 Other Objects	3,500
Total Student Activities	\$542,620
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	5,700
Total Community Services	\$5,700
Total Operation of Non-Instructional Services	\$548,320
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	86,000
Total Debt Service / Other Expenditures and Financing Uses	\$86,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,649,880
Total Interfund Transfers - Out	\$2,649,880
Total Other Expenditures and Financing Uses	\$2,735,880
TOTAL EXPENDITURES	\$28,808,352

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	1,100,000	1,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	30,000	30,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	105,000	105,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,435,000	\$1,435,000

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 **\$1,435,000** **\$1,435,000**

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total General Fund

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		

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	825,000	775,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$825,000	\$775,000
TOTAL INDEBTEDNESS	\$825,000	\$775,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	33,999
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,100,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,100,000

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,133,999
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