

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 : Pleasant Valley SD	County : Monroe	AUN Number : 120455203
-----------------------------------------------------	---------------------------	----------------------------------

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>Donna M. Gozwiak</i>	DATE May 27, 2021
-------------------------------------------------------------------------------	---------------------------------

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

<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	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,328,161
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,328,161</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	56,239,394
7000 Revenue from State Sources	41,402,700
8000 Revenue from Federal Sources	2,564,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$100,206,094</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$107,534,255</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	49,002,064
6112 Interim Real Estate Taxes	35,000
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	6,500
6150 Current Act 511 Taxes - Proportional Assessments	3,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,140,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	71,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	600,000
6910 Rentals	128,000
6920 Contributions and Donations from Private Sources	32,500
6940 Tuition from Patrons	25,000
6960 Services Provided Other Local Governmental Units / LEAs	106,000
6970 Services Provided Other Funds	400,000
6990 Refunds and Other Miscellaneous Revenue	128,330

REVENUE FROM LOCAL SOURCES \$56,239,394

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	22,657,000
7112 Basic Education Funding-Social Security	1,969,700
7160 Tuition for Orphans Subsidy	350,000
7271 Special Education funds for School-Aged Pupils	3,601,000
7311 Pupil Transportation Subsidy	2,700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7505 Ready to Learn Block Grant	1,021,000
7820 State Share of Retirement Contributions	8,999,000

REVENUE FROM STATE SOURCES \$41,402,700

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	780,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	200,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,054,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
------------------------------------------------------------------------------------------	--------

REVENUE FROM FEDERAL SOURCES	\$2,564,000
-------------------------------------	--------------------

TOTAL ESTIMATED REVENUES AND OTHER SOURCES	100,206,094
---------------------------------------------------	--------------------

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$49,002,064
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$49,002,064
Approx. Tax Levy for Tax Rate Calculation:	\$53,848,422

Monroe

Total

2020-21 Data		
a. Assessed Value	\$2,258,924,833	\$2,258,924,833
b. Real Estate Mills	22.9179	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,949,593,820	\$1,949,593,820
d. Assessed Value	\$2,257,085,693	\$2,257,085,693
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$51,769,813	\$51,769,813
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$51,769,813	\$51,769,813
(f Total * g)		
i. Base Mills Subject to Index	22.9179	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%
k. Tax Levy Needed	\$53,848,422	\$53,848,422
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	23.8575	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$53,848,422	\$53,848,422
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$53,848,422
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$49,002,064
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$49,002,064	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$49,002,064	
Approx. Tax Levy for Tax Rate Calculation:	\$53,848,422	

Monroe

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	23.8575	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$53,848,422	\$53,848,422
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$49,002,064
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$49,002,064
Approx. Tax Levy for Tax Rate Calculation:	\$53,848,422
	Monroe

Total

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

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>
Monroe	2,257,085,693	23.8575	53,848,422			91.00000%	
Totals:	2,257,085,693		53,848,422	0 =	53,848,422 X	91.00000%	= 49,002,064

	<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>Tax Levy</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	\$0.00	\$0.00	0
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 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,000,000	3,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000	500,000
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 3,500,000 3,500,000

Total Act 511, Current Taxes 3,500,000

Act 511 Tax Limit -->	1,949,593,820 X	12	23,395,126
	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> Monroe	22.9179	23.8575	4.10%	Yes	4.1%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

LEA : 120455203 Pleasant Valley SD

Printed 5/18/2021 1:36:54 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	44,694,501
1200 Special Programs - Elementary / Secondary	18,964,268
1300 Vocational Education	3,844,990
1400 Other Instructional Programs - Elementary / Secondary	587,280
1500 Nonpublic School Programs	7,656
Total Instruction	\$68,098,695
2000 Support Services	
2100 Support Services - Students	4,420,681
2200 Support Services - Instructional Staff	2,802,682
2300 Support Services - Administration	4,402,538
2400 Support Services - Pupil Health	827,985
2500 Support Services - Business	1,539,630
2600 Operation and Maintenance of Plant Services	10,131,359
2700 Student Transportation Services	8,481,403
2800 Support Services - Central	2,661,597
2900 Other Support Services	30,000
Total Support Services	\$35,297,875
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,997,356
3300 Community Services	16,657
Total Operation of Non-Instructional Services	\$2,014,013
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,199,560
5200 Interfund Transfers - Out	798,810
5900 Budgetary Reserve	968,000
Total Other Expenditures and Financing Uses	\$2,966,370
Total Estimated Expenditures and Other Financing Uses	\$108,376,953

LEA : 120455203 Pleasant Valley SD

Printed 5/18/2021 1:36:56 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,550,512
200 Personnel Services - Employee Benefits	14,397,107
300 Purchased Professional and Technical Services	2,007,000
400 Purchased Property Services	161,650
500 Other Purchased Services	6,051,700
600 Supplies	463,665
700 Property	49,932
800 Other Objects	12,935
Total Regular Programs - Elementary / Secondary	\$44,694,501
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,699,980
200 Personnel Services - Employee Benefits	5,042,188
300 Purchased Professional and Technical Services	4,503,250
500 Other Purchased Services	2,710,950
600 Supplies	7,900
Total Special Programs - Elementary / Secondary	\$18,964,268
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	956,356
200 Personnel Services - Employee Benefits	642,404
400 Purchased Property Services	1,700
500 Other Purchased Services	2,203,000
600 Supplies	41,530
Total Vocational Education	\$3,844,990
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	34,111
200 Personnel Services - Employee Benefits	24,319
300 Purchased Professional and Technical Services	526,000
500 Other Purchased Services	2,550
600 Supplies	300
Total Other Instructional Programs - Elementary / Secondary	\$587,280
1500 <u>Nonpublic School Programs</u>	
500 Other Purchased Services	7,656
Total Nonpublic School Programs	\$7,656
Total Instruction	\$68,098,695
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,602,252
200 Personnel Services - Employee Benefits	1,763,844
300 Purchased Professional and Technical Services	27,500
400 Purchased Property Services	2,000
500 Other Purchased Services	4,300
600 Supplies	19,190

LEA : 120455203 Pleasant Valley SD

Printed 5/18/2021 1:36:56 PM

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,595
Total Support Services - Students	\$4,420,681
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,388,597
200 Personnel Services - Employee Benefits	1,135,440
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	14,150
500 Other Purchased Services	14,168
600 Supplies	225,536
700 Property	4,500
800 Other Objects	10,291
Total Support Services - Instructional Staff	\$2,802,682
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,979,723
200 Personnel Services - Employee Benefits	1,418,784
300 Purchased Professional and Technical Services	370,100
400 Purchased Property Services	10,140
500 Other Purchased Services	209,850
600 Supplies	61,091
700 Property	18,000
800 Other Objects	334,850
Total Support Services - Administration	\$4,402,538
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	430,370
200 Personnel Services - Employee Benefits	370,545
300 Purchased Professional and Technical Services	10,150
400 Purchased Property Services	420
500 Other Purchased Services	2,600
600 Supplies	13,900
Total Support Services - Pupil Health	\$827,985
2500 Support Services - Business	
100 Personnel Services - Salaries	530,624
200 Personnel Services - Employee Benefits	416,058
300 Purchased Professional and Technical Services	86,438
400 Purchased Property Services	462,100
500 Other Purchased Services	6,960
600 Supplies	29,350
700 Property	6,000
800 Other Objects	2,100
Total Support Services - Business	\$1,539,630
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,742,442
200 Personnel Services - Employee Benefits	2,949,377
300 Purchased Professional and Technical Services	615,000
400 Purchased Property Services	497,500

LEA : 120455203 Pleasant Valley SD

Printed 5/18/2021 1:36:56 PM

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	399,800
600 Supplies	1,824,340
700 Property	88,000
800 Other Objects	14,900
Total Operation and Maintenance of Plant Services	\$10,131,359
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	57,883
200 Personnel Services - Employee Benefits	40,445
400 Purchased Property Services	5,000
500 Other Purchased Services	8,378,075
Total Student Transportation Services	\$8,481,403
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	536,101
200 Personnel Services - Employee Benefits	377,677
300 Purchased Professional and Technical Services	307,500
400 Purchased Property Services	261,650
500 Other Purchased Services	66,224
600 Supplies	1,005,150
700 Property	101,184
800 Other Objects	6,111
Total Support Services - Central	\$2,661,597
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,000
Total Other Support Services	\$30,000
Total Support Services	\$35,297,875
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,008,669
200 Personnel Services - Employee Benefits	499,687
300 Purchased Professional and Technical Services	67,300
400 Purchased Property Services	23,000
500 Other Purchased Services	264,650
600 Supplies	98,700
700 Property	20,000
800 Other Objects	15,350
Total Student Activities	\$1,997,356
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	1,657
600 Supplies	15,000
Total Community Services	\$16,657
Total Operation of Non-Instructional Services	\$2,014,013
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	384,560
900 Other Uses of Funds	815,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,199,560
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	798,810
Total Interfund Transfers - Out	\$798,810
5900 <u>Budgetary Reserve</u>	
800 Other Objects	968,000
Total Budgetary Reserve	\$968,000
Total Other Expenditures and Financing Uses	\$2,966,370
TOTAL EXPENDITURES	\$108,376,953

LEA : 120455203 Pleasant Valley SD

Printed 5/18/2021 1:36:58 PM

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	11,800,000	8,900,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,500,000	2,000,000
Capital Reserve Fund - § 1431	4,400,000	3,800,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$18,700,000	\$14,700,000

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	\$18,700,000	\$14,700,000

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	10,668,000	9,500,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3,000,000	3,300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	27,300,000	28,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$40,968,000	\$41,300,000
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		

<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>
--------------------------------------	-----------------------------------	-------------------------------------

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

<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	\$40,968,000	\$41,300,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$40,968,000	\$41,300,000
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(842,698)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$842,698)
5900 Budgetary Reserve	968,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$125,302