



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pleasant Valley SD	COUNTY : Monroe	AUN : 120455203
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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	\$105231423
Ending Unassigned Fund Balance	\$4926950
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.68%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT <i>Charles M. Benbow</i>	DATE 6/29/21
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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> Pleasant Valley SD	<b>County :</b> Monroe	<b>AUN Number :</b> 120455203
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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>  <i>Donna M. Gozwiak</i>	<b>DATE</b>  May 27, 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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is necessary to address unforeseen expenses: ageing facilities needs, assessment appeals, special education and out of district placements
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.	Budgetary reserve is necessary to address unforeseen expenses: ageing facilities needs, assessment appeals, special education and out of district placements. Ending fund balance is within legal requirements.

<b>ITEM</b>	<b>AMOUNTS</b>
<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	5,828,161
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,828,161</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	53,367,322
7000 Revenue from State Sources	45,898,890
8000 Revenue from Federal Sources	5,064,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$104,330,212</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$110,158,373</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	46,129,992
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$53,367,322</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	23,052,725
7112 Basic Education Funding-Social Security	1,936,332
7160 Tuition for Orphans Subsidy	350,000
7271 Special Education funds for School-Aged Pupils	3,811,886
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
7340 State Property Tax Reduction Allocation	4,075,620
7505 Ready to Learn Block Grant	1,021,000
7820 State Share of Retirement Contributions	8,846,327
<b>REVENUE FROM STATE SOURCES</b>	<b>\$45,898,890</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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	2,054,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,500,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$5,064,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>104,330,212</b>

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$46,129,992  
 Amount of Tax Relief for Homestead Exclusions \$4,075,620  
 Total Approx. Tax Revenue: \$50,205,612  
 Approx. Tax Levy for Tax Rate Calculation: \$53,150,080

Monroe

Total

2020-21 Data		
a. Assessed Value	\$2,258,924,833	\$2,258,924,833
b. Real Estate Mills	22.9179	
<b>I. 2021-22 Data</b>		
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
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$51,769,813	\$51,769,813
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2020-21 Tax Levy</b>	\$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		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$53,150,080	\$53,150,080
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>23.5481</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	\$53,150,080	\$53,150,080
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$49,074,460
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$46,129,992
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.1%

Calculation Method:

	<b>Rate</b>	
Approx. Tax Revenue from RE Taxes:	\$46,129,992	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,075,620</u>	
Total Approx. Tax Revenue:	\$50,205,612	
Approx. Tax Levy for Tax Rate Calculation:	\$53,150,080	
	<b>Monroe</b>	<b>Total</b>

**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
<b>IV.</b> 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	\$21,320.00	
<b>V.</b> Number of Homestead/Farmstead Properties	8013	8013
Median Assessed Value of Homestead Properties		\$154,190

Act 1 Index (current): 4.1%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	\$46,129,992
Amount of Tax Relief for Homestead Exclusions	<u>\$4,075,620</u>
Total Approx. Tax Revenue:	\$50,205,612
Approx. Tax Levy for Tax Rate Calculation:	\$53,150,080
	Monroe

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,075,620	Lowering RE Tax Rate	\$0	\$4,075,620
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$4,075,620</b>

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	23.5481	53,150,080			94.00000%	
<b>Totals:</b>	<b>2,257,085,693</b>		<b>53,150,080</b>	<b>4,075,620</b>	<b>49,074,460</b>	<b>94.00000%</b>	<b>46,129,992</b>

	<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	\$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
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>			<b>0</b>
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%	3,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000
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	0	0	0
<b>Total Current Act 511 Taxes– Proportional Assessments</b>			<b>3,500,000</b>
<b>Total Act 511, Current Taxes</b>			<b>3,500,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,949,593,820 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>23,395,126</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> Monroe	22.9179	23.5481	2.75%	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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	42,054,904
1200 Special Programs - Elementary / Secondary	17,978,766
1300 Vocational Education	3,839,914
1400 Other Instructional Programs - Elementary / Secondary	587,280
1500 Nonpublic School Programs	7,656
<b>Total Instruction</b>	<b>\$64,468,520</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,415,640
2200 Support Services - Instructional Staff	2,836,760
2300 Support Services - Administration	4,225,584
2400 Support Services - Pupil Health	851,691
2500 Support Services - Business	1,549,468
2600 Operation and Maintenance of Plant Services	10,092,596
2700 Student Transportation Services	7,681,917
2800 Support Services - Central	2,665,701
2900 Other Support Services	30,000
<b>Total Support Services</b>	<b>\$34,349,357</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,993,408
3300 Community Services	16,657
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,010,065</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,199,560
5200 Interfund Transfers - Out	798,810
5900 Budgetary Reserve	2,405,111
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,403,481</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$105,231,423</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	20,808,848
200 Personnel Services - Employee Benefits	14,085,590
300 Purchased Professional and Technical Services	2,025,000
400 Purchased Property Services	208,650
500 Other Purchased Services	4,312,109
600 Supplies	566,840
700 Property	34,932
800 Other Objects	12,935
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$42,054,904</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,618,893
200 Personnel Services - Employee Benefits	5,019,505
300 Purchased Professional and Technical Services	4,503,250
500 Other Purchased Services	1,829,218
600 Supplies	7,900
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$17,978,766</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	956,356
200 Personnel Services - Employee Benefits	649,928
400 Purchased Property Services	1,700
500 Other Purchased Services	2,203,000
600 Supplies	28,930
<b>Total Vocational Education</b>	<b>\$3,839,914</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
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
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$587,280</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
500 Other Purchased Services	7,656
<b>Total Nonpublic School Programs</b>	<b>\$7,656</b>
<b>Total Instruction</b>	<b>\$64,468,520</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,602,252
200 Personnel Services - Employee Benefits	1,784,978
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	2,000
500 Other Purchased Services	4,300
600 Supplies	11,015

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,595
<b>Total Support Services - Students</b>	<b>\$4,415,640</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,421,417
200 Personnel Services - Employee Benefits	1,199,098
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	14,150
500 Other Purchased Services	14,168
600 Supplies	163,136
700 Property	4,500
800 Other Objects	10,291
<b>Total Support Services - Instructional Staff</b>	<b>\$2,836,760</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,896,223
200 Personnel Services - Employee Benefits	1,378,330
300 Purchased Professional and Technical Services	370,100
400 Purchased Property Services	10,140
500 Other Purchased Services	156,850
600 Supplies	61,091
700 Property	18,000
800 Other Objects	334,850
<b>Total Support Services - Administration</b>	<b>\$4,225,584</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	430,370
200 Personnel Services - Employee Benefits	394,251
300 Purchased Professional and Technical Services	10,150
400 Purchased Property Services	420
500 Other Purchased Services	2,600
600 Supplies	13,900
<b>Total Support Services - Pupil Health</b>	<b>\$851,691</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	556,124
200 Personnel Services - Employee Benefits	400,396
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
<b>Total Support Services - Business</b>	<b>\$1,549,468</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	3,637,725
200 Personnel Services - Employee Benefits	2,985,831
300 Purchased Professional and Technical Services	600,000
400 Purchased Property Services	495,500

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	455,300
600 Supplies	1,820,340
700 Property	86,000
800 Other Objects	11,900
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$10,092,596</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	57,883
200 Personnel Services - Employee Benefits	40,959
400 Purchased Property Services	5,000
500 Other Purchased Services	7,578,075
<b>Total Student Transportation Services</b>	<b>\$7,681,917</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	536,101
200 Personnel Services - Employee Benefits	381,781
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
<b>Total Support Services - Central</b>	<b>\$2,665,701</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	30,000
<b>Total Other Support Services</b>	<b>\$30,000</b>
<b>Total Support Services</b>	<b>\$34,349,357</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,008,669
200 Personnel Services - Employee Benefits	501,739
300 Purchased Professional and Technical Services	67,300
400 Purchased Property Services	23,000
500 Other Purchased Services	258,650
600 Supplies	98,700
700 Property	20,000
800 Other Objects	15,350
<b>Total Student Activities</b>	<b>\$1,993,408</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	1,657
600 Supplies	15,000
<b>Total Community Services</b>	<b>\$16,657</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,010,065</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	



<u>Description</u>	<u>Amount</u>
800 Other Objects	384,560
900 Other Uses of Funds	815,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,199,560</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	798,810
<b>Total Interfund Transfers - Out</b>	<b>\$798,810</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	2,405,111
<b>Total Budgetary Reserve</b>	<b>\$2,405,111</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,403,481</b>
<b>TOTAL EXPENDITURES</b>	<b>\$105,231,423</b>

**Cash and Short-Term Investments**

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$18,700,000</b>	<b>\$14,700,000</b>

**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

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**\$18,700,000**

**\$14,700,000**

**Long-Term Indebtedness**

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>General Fund</b>		
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		
<b>Total General Fund</b>	<b>\$40,968,000</b>	<b>\$41,300,000</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		

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$40,968,000</b>	<b>\$41,300,000</b>



**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	4,926,950
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,926,950</b>
<b>5900 Budgetary Reserve</b>	<b>2,405,111</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,332,061</b>