

2021-2022 PDE-2028
Reynolds School District
Proposed Final Budget

Available for Public Inspection 5/19/2021

**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 : Reynolds SD	County : Mercer	AUN Number : 104435303
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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 5/19/2021
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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>
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.	Unassigned fund balance is necessary for working capital to pay ongoing expenditures following the close of the fiscal year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is necessary for working capital to pay ongoing expenditures following the close of the fiscal 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	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,400,000
0850 Unassigned Fund Balance	1,600,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,000,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,880,549
7000 Revenue from State Sources	12,702,163
8000 Revenue from Federal Sources	65,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$19,647,712</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$24,647,712</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,037,650
6113 Public Utility Realty Taxes	5,899
6120 Current Per Capita Taxes, Section 679	24,000
6140 Current Act 511 Taxes - Flat Rate Assessments	36,000
6150 Current Act 511 Taxes - Proportional Assessments	676,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	1,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	675,000
6940 Tuition from Patrons	10,000
6960 Services Provided Other Local Governmental Units / LEAs	45,000
REVENUE FROM LOCAL SOURCES	\$6,880,549
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,060,000
7112 Basic Education Funding-Social Security	300,000
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	1,040,000
7311 Pupil Transportation Subsidy	756,030
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	30,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,000
7340 State Property Tax Reduction Allocation	493,721
7505 Ready to Learn Block Grant	238,412
7820 State Share of Retirement Contributions	1,700,000
REVENUE FROM STATE SOURCES	\$12,702,163
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$65,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,647,712

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,037,650
Amount of Tax Relief for Homestead Exclusions	<u>\$493,721</u>
Total Approx. Tax Revenue:	\$5,531,371
Approx. Tax Levy for Tax Rate Calculation:	\$6,029,600

Mercer

Total

2020-21 Data		
a. Assessed Value	\$86,506,450	\$86,506,450
b. Real Estate Mills	68.0000	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$356,878,614	\$356,878,614
d. Assessed Value	\$87,385,500	\$87,385,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$5,882,439	\$5,882,439
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$5,882,439	\$5,882,439
(f Total * g)		
i. Base Mills Subject to Index	68.0000	
(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	\$6,029,600	\$6,029,600
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	69.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,029,600	\$6,029,600
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,535,879
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,037,650
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,037,650
Amount of Tax Relief for Homestead Exclusions	<u>\$493,721</u>
Total Approx. Tax Revenue:	\$5,531,371
Approx. Tax Levy for Tax Rate Calculation:	\$6,029,600

	Mercer	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	70.9240	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,197,729	\$6,197,729
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	\$2,691.00	
Number of Homestead/Farmstead Properties	2659	2659
Median Assessed Value of Homestead Properties		\$16,650

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,037,650
Amount of Tax Relief for Homestead Exclusions	<u>\$493,721</u>
Total Approx. Tax Revenue:	\$5,531,371
Approx. Tax Levy for Tax Rate Calculation:	\$6,029,600
	Mercer

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$493,721	Lowering RE Tax Rate	\$0	\$493,721
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$493,721

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>
Mercer	87,385,500	69.0000	6,029,600			91.00000%	
Totals:	87,385,500		6,029,600	493,721 =	5,535,879 X	91.00000% =	5,037,650

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		24,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	24,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	12,000
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 36,000 36,000

	<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%	626,000	626,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000	50,000
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 676,000 676,000

Total Act 511, Current Taxes 712,000

Act 511 Tax Limit -->	356,878,614 X	12	4,282,543
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22	
6111	<u>Current Real Estate Taxes</u> Mercer	68.0000	69.0000	1.48%	Yes	4.3%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,120,799
1200 Special Programs - Elementary / Secondary	2,629,465
1300 Vocational Education	375,000
Total Instruction	\$12,125,264
2000 Support Services	
2100 Support Services - Students	923,517
2200 Support Services - Instructional Staff	208,688
2300 Support Services - Administration	1,512,458
2400 Support Services - Pupil Health	237,708
2500 Support Services - Business	547,006
2600 Operation and Maintenance of Plant Services	1,893,399
2700 Student Transportation Services	1,300,462
2800 Support Services - Central	435,064
2900 Other Support Services	10,500
Total Support Services	\$7,068,802
3000 Operation of Non-Instructional Services	
3200 Student Activities	564,279
Total Operation of Non-Instructional Services	\$564,279
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	350,000
Total Other Expenditures and Financing Uses	\$350,000
Total Estimated Expenditures and Other Financing Uses	\$20,108,345

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,870,171
200 Personnel Services - Employee Benefits	3,555,604
300 Purchased Professional and Technical Services	111,000
400 Purchased Property Services	65,398
500 Other Purchased Services	423,436
600 Supplies	93,030
800 Other Objects	2,160
Total Regular Programs - Elementary / Secondary	\$9,120,799
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,053,525
200 Personnel Services - Employee Benefits	820,541
300 Purchased Professional and Technical Services	77,024
500 Other Purchased Services	661,476
600 Supplies	16,899
Total Special Programs - Elementary / Secondary	\$2,629,465
1300 <u>Vocational Education</u>	
500 Other Purchased Services	375,000
Total Vocational Education	\$375,000
Total Instruction	\$12,125,264
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	526,321
200 Personnel Services - Employee Benefits	374,928
500 Other Purchased Services	2,658
600 Supplies	19,226
800 Other Objects	384
Total Support Services - Students	\$923,517
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	110,965
200 Personnel Services - Employee Benefits	76,920
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	500
600 Supplies	16,503
800 Other Objects	300
Total Support Services - Instructional Staff	\$208,688
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	621,182
200 Personnel Services - Employee Benefits	490,899
300 Purchased Professional and Technical Services	220,500
500 Other Purchased Services	71,775
600 Supplies	90,461
700 Property	5,000

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	12,641
Total Support Services - Administration	\$1,512,458
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	134,157
200 Personnel Services - Employee Benefits	94,326
300 Purchased Professional and Technical Services	860
400 Purchased Property Services	660
600 Supplies	7,705
Total Support Services - Pupil Health	\$237,708
2500 Support Services - Business	
100 Personnel Services - Salaries	275,538
200 Personnel Services - Employee Benefits	217,583
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	1,000
600 Supplies	21,635
800 Other Objects	1,250
Total Support Services - Business	\$547,006
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	461,217
200 Personnel Services - Employee Benefits	368,592
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	248,000
500 Other Purchased Services	69,300
600 Supplies	745,290
Total Operation and Maintenance of Plant Services	\$1,893,399
2700 Student Transportation Services	
100 Personnel Services - Salaries	54,965
200 Personnel Services - Employee Benefits	47,424
400 Purchased Property Services	3,250
500 Other Purchased Services	1,191,353
600 Supplies	3,250
800 Other Objects	220
Total Student Transportation Services	\$1,300,462
2800 Support Services - Central	
100 Personnel Services - Salaries	118,377
200 Personnel Services - Employee Benefits	90,287
300 Purchased Professional and Technical Services	26,200
600 Supplies	106,200
700 Property	94,000
Total Support Services - Central	\$435,064
2900 Other Support Services	
500 Other Purchased Services	10,500
Total Other Support Services	\$10,500
Total Support Services	\$7,068,802

<u>Description</u>	<u>Amount</u>
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	306,348
200 Personnel Services - Employee Benefits	101,866
300 Purchased Professional and Technical Services	32,640
400 Purchased Property Services	8,100
500 Other Purchased Services	47,942
600 Supplies	55,383
800 Other Objects	12,000
Total Student Activities	\$564,279
Total Operation of Non-Instructional Services	\$564,279
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	350,000
Total Debt Service / Other Expenditures and Financing Uses	\$350,000
Total Other Expenditures and Financing Uses	\$350,000
TOTAL EXPENDITURES	\$20,108,345

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	8,000,000	8,000,000
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	750,000	750,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	110,000	110,000
Other Agency Fund	25,000	25,000
Permanent Fund		
Total Cash and Short-Term Investments	\$8,935,000	\$8,935,000

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		
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TOTAL CASH AND INVESTMENTS	\$8,935,000	\$8,935,000
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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	600,000	600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,000,000	6,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$6,600,000	\$6,600,000

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		

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	\$6,600,000	\$6,600,000

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	\$6,600,000	\$6,600,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,923,160
0850 Unassigned Fund Balance	1,616,207
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,539,367

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,539,367
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