

PROPOSED
FINAL GENERAL FUND BUDGET
Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

David J Marsiglio

(570)784-5000

Extn :

Contact Person

Telephone

Extension

dmarsiglio@bloomsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bloomsburg Area SD	COUNTY : Columbia	AUN : 116191203
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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 ☒ X
No ☐

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$28081909
Ending Unassigned Fund Balance	\$862821
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.07%

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

Yes ☒ X
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 : Bloomsburg Area SD	County : Columbia	AUN Number : 116191203
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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
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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 maintained for unforeseen expenditures.
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.	The district maintains a fund balance for contingencies that is within the allowable 8 percent of budgeted expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The School Board of Directors have approved the following committed funds for PSERS retirement \$3,000,000, compensated absences \$250,000, OPEB liabilities \$250,000.

<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	3,500,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,500,000	
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	15,800,450	
7000 Revenue from State Sources	11,074,878	
8000 Revenue from Federal Sources	564,402	
9000 Other Financing Sources	5,000	
Total Estimated Revenues And Other Financing Sources		<u>\$27,444,730</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$32,444,730</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,265,934
6112 Interim Real Estate Taxes	29,500
6113 Public Utility Realty Taxes	13,500
6114 Payments in Lieu of Current Taxes - State / Local	115,682
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	3,346,400
6400 Delinquencies on Taxes Levied / Assessed by the LEA	550,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	51,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	246,434
6910 Rentals	19,000
6920 Contributions and Donations from Private Sources	9,000
6940 Tuition from Patrons	34,000
6990 Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES	\$15,800,450
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,058,128
7160 Tuition for Orphans Subsidy	44,000
7240 Driver Education - Student	2,500
7271 Special Education funds for School-Aged Pupils	1,029,680
7311 Pupil Transportation Subsidy	445,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	331,632
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,000
7340 State Property Tax Reduction Allocation	488,160
7505 Ready to Learn Block Grant	234,078
7810 State Share of Social Security and Medicare Taxes	441,495
7820 State Share of Retirement Contributions	1,969,205
REVENUE FROM STATE SOURCES	\$11,074,878
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	408,343
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,015
8517 NCLB, Title IV - 21st Century Schools	28,044
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$564,402
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
OTHER FINANCING SOURCES	\$5,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,444,730

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,265,934	
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Amount of Tax Relief for Homestead Exclusions	<u>\$488,160</u>	
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Total Approx. Tax Revenue:	\$11,754,094	
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Approx. Tax Levy for Tax Rate Calculation:	\$12,464,386	
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Columbia

Total

2020-21 Data

a. Assessed Value	\$263,517,682	\$263,517,682
b. Real Estate Mills	45.6200	

I. 2021-22 Data

c. 2019 STEB Market Value	\$1,014,806,102	\$1,014,806,102
d. Assessed Value	\$263,517,682	\$263,517,682
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations

f. 2020-21 Tax Levy	\$12,021,677	\$12,021,677
(a * b)		

2021-22 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$12,021,677	\$12,021,677
(f Total * g)		
i. Base Mills Subject to Index	45.6200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	94.06915%	94.06915%
k. Tax Levy Needed	\$12,464,386	\$12,464,386
(Approx. Tax Levy * g)		

I. 2021-22 Real Estate Tax Rate	47.3000	
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(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$12,464,386	\$12,464,386
(I / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$11,976,226	
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills	\$11,265,934	
(n * Est. Pct. Collection)		

AUN: 116191203 Bloomsburg Area SD

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

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Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$11,265,934

Amount of Tax Relief for Homestead Exclusions \$488,160

Total Approx. Tax Revenue: \$11,754,094

Approx. Tax Levy for Tax Rate Calculation: \$12,464,386

Columbia

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	47.3079	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,466,468	\$12,466,468
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	\$3,761.10	
Number of Homestead/Farmstead Properties	2746	2746
Median Assessed Value of Homestead Properties		\$33,594

AUN: 116191203 Bloomsburg Area SD

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

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Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$11,265,934

Amount of Tax Relief for Homestead Exclusions \$488,160

Total Approx. Tax Revenue: \$11,754,094

Approx. Tax Levy for Tax Rate Calculation: \$12,464,386

Columbia

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$488,160

Lowering RE Tax Rate

\$0

\$488,160

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$488,160

CODE6111 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>
Columbia	263,517,682	47.3000	12,464,386			94.06915%	
Totals:	263,517,682		12,464,386	488,160 =	11,976,226 X	94.06915% =	11,265,934

	<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	\$5.00	\$0.00	50,000
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			50,000
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.060%	0.000%	3,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	246,400
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
Total Current Act 511 Taxes -- Proportional Assessments			3,346,400
Total Act 511, Current Taxes			3,396,400

Act 511 Tax Limit -->

1,014,806,102 X
Market Value12
Mills12,177,673
(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> Columbia	45.6200	47.3000	3.69%	Yes	3.7%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.060%	1.060%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

2021-2022 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Budget Summary

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
1200 Special Programs - Elementary / Secondary	12,123,891
1300 Vocational Education	2,675,097
1400 Other Instructional Programs - Elementary / Secondary	1,867,265
1500 Nonpublic School Programs	57,360
1700 Higher Education Programs for Secondary Students	6,000
	142,460
Total Instruction	\$16,872,073
2000 Support Services	
2100 Support Services - Students	869,540
2200 Support Services - Instructional Staff	857,857
2300 Support Services - Administration	2,077,339
2400 Support Services - Pupil Health	393,559
2500 Support Services - Business	392,278
2600 Operation and Maintenance of Plant Services	2,356,548
2700 Student Transportation Services	1,121,488
2800 Support Services - Central	1,106,404
Total Support Services	\$9,175,013
3000 Operation of Non-Instructional Services	
3200 Student Activities	529,343
3300 Community Services	21,000
Total Operation of Non-Instructional Services	\$550,343
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	84,480
5200 Interfund Transfers - Out	1,300,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,484,480
Total Estimated Expenditures and Other Financing Uses	\$28,081,909

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,484,488
200 Personnel Services - Employee Benefits	4,741,178
300 Purchased Professional and Technical Services	40,358
400 Purchased Property Services	58,392
500 Other Purchased Services	617,389
600 Supplies	160,881
800 Other Objects	21,205
Total Regular Programs - Elementary / Secondary	\$12,123,891
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,008,238
200 Personnel Services - Employee Benefits	716,859
300 Purchased Professional and Technical Services	378,477
500 Other Purchased Services	554,280
600 Supplies	11,531
800 Other Objects	5,712
Total Special Programs - Elementary / Secondary	\$2,675,097
1300 Vocational Education	
100 Personnel Services - Salaries	306,021
200 Personnel Services - Employee Benefits	193,555
300 Purchased Professional and Technical Services	128
400 Purchased Property Services	306
500 Other Purchased Services	1,342,969
600 Supplies	24,286
Total Vocational Education	\$1,867,265
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	14,960
500 Other Purchased Services	42,200
600 Supplies	200
Total Other Instructional Programs - Elementary / Secondary	\$57,360
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	6,000
Total Nonpublic School Programs	\$6,000
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	137,460
600 Supplies	5,000
Total Higher Education Programs for Secondary Students	\$142,460
Total Instruction	\$16,872,073
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	526,995
200 Personnel Services - Employee Benefits	327,903

2021-2022 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	510
500 Other Purchased Services	22
600 Supplies	13,077
800 Other Objects	1,033
Total Support Services - Students	\$869,540
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	425,643
200 Personnel Services - Employee Benefits	370,678
300 Purchased Professional and Technical Services	6,530
500 Other Purchased Services	5,559
600 Supplies	49,447
Total Support Services - Instructional Staff	\$857,857
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,074,862
200 Personnel Services - Employee Benefits	767,440
300 Purchased Professional and Technical Services	114,067
400 Purchased Property Services	4,488
500 Other Purchased Services	67,281
600 Supplies	32,779
800 Other Objects	16,422
Total Support Services - Administration	\$2,077,339
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	194,576
200 Personnel Services - Employee Benefits	182,681
300 Purchased Professional and Technical Services	612
400 Purchased Property Services	581
500 Other Purchased Services	867
600 Supplies	14,242
Total Support Services - Pupil Health	\$393,559
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	196,900
200 Personnel Services - Employee Benefits	138,574
300 Purchased Professional and Technical Services	10,093
500 Other Purchased Services	2,199
600 Supplies	42,330
800 Other Objects	2,182
Total Support Services - Business	\$392,278
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	583,428
200 Personnel Services - Employee Benefits	473,120
300 Purchased Professional and Technical Services	150,500
400 Purchased Property Services	300,120
500 Other Purchased Services	124,900
600 Supplies	720,480
800 Other Objects	4,000

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,356,548
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	
500 Other Purchased Services	500
600 Supplies	1,120,848
Total Student Transportation Services	140
	\$1,121,488
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	202,900
300 Purchased Professional and Technical Services	153,504
400 Purchased Property Services	11,250
500 Other Purchased Services	25,000
600 Supplies	93,975
700 Property	291,007
Total Support Services - Central	328,768
Total Support Services	\$1,106,404
3000 Operation of Non-Instructional Services	\$9,175,013
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	179,000
300 Purchased Professional and Technical Services	77,075
400 Purchased Property Services	40,698
500 Other Purchased Services	22,440
600 Supplies	98,287
700 Property	91,026
800 Other Objects	8,000
Total Student Activities	12,817
	\$529,343
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	
600 Supplies	6,000
Total Community Services	15,000
Total Operation of Non-Instructional Services	\$21,000
5000 Other Expenditures and Financing Uses	\$550,343
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	
900 Other Uses of Funds	3,091
Total Debt Service / Other Expenditures and Financing Uses	81,389
	\$84,480
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	
Total Interfund Transfers - Out	1,300,000
	\$1,300,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	
	100,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,484,480
TOTAL EXPENDITURES	\$28,081,909

Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	7,000,000	6,800,000
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	770,000	770,300
Other Capital Projects Fund	2,100,000	900
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	270,000	270,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	151,000	151,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,291,000	\$7,992,200

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

\$10,291,000

\$7,992,200

Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 Projection****General Fund**

0510 Bonds Payable	27,671,950	25,527,595
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,000,000	1,100,000
0550 Authority Lease Obligations	88,541	
0560 Other Post-Employment Benefits (OPEB)	3,180,000	3,200,000
0599 Other Noncurrent Liabilities		

Total General Fund**\$31,940,491****\$29,827,595****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

- 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

06/30/2021 Estimate

06/30/2022 Projection

\$31,940,491

\$29,827,595

Short-Term Payables

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	81,389	
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	1,300,000	1,994,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$1,381,389	\$1,994,000
TOTAL INDEBTEDNESS	\$33,321,880	\$31,821,595

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	4,735	1,151
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$4,735	\$1,151
2000 Support Services		
2100 Support Services - Students	6,122	1,490
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services	\$6,122	\$1,490
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$10,857	\$2,641

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries	3,934	956
200 Personnel Services - Employee Benefits	801	195
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$4,735	\$1,151
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 Vocational Education		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$4,735	\$1,151
2000 <u>Support Services</u>		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries	4,086	994
200 Personnel Services - Employee Benefits	1,076	262
300 Purchased Professional and Technical Services	455	111
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies	503	122
700 Property	2	1
800 Other Objects		
Total Support Services - Students	\$6,122	\$1,490
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Instructional Staff		
2300 <u>Support Services - Administration</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Administration		
2400 <u>Support Services - Pupil Health</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Pupil Health		
2500 <u>Support Services - Business</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Business		
2600 <u>Operation and Maintenance of Plant Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Operation and Maintenance of Plant Services		
2700 <u>Student Transportation Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Student Transportation Services		
2800 <u>Support Services - Central</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Central		
2900 <u>Other Support Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Support Services		
Total Support Services	\$6,122	\$1,490
TOTAL EXPENDITURES	\$10,857	\$2,641

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$400	\$100
TOTAL REVENUES	\$400	\$100

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	400	100
Total Revenue from Local Sources	\$400	\$100
TOTAL REVENUES	\$400	\$100

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	862,821
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,362,821
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,462,821