



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn Cambria SD	COUNTY : Cambria	AUN : 108116003
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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	\$29189127
Ending Unassigned Fund Balance	\$1116765
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.82%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.      Yes       No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-22-2021
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DUE DATE: AUGUST 15, 2021

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

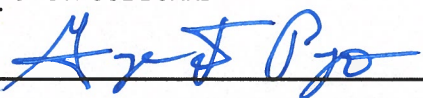
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Penn Cambria SD	<b>County :</b> Cambria	<b>AUN Number :</b> 108116003
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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>  George F. Pyo	<b>DATE</b> 05/18/2021
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This balance is to provide for operating contingencies in the case of unpredictable changes in the cost of goods and services and occurrences of events which are unknown and unforeseen during time of budget preparations.
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 unassigned fund balance is available for any purpose in the General Fund; appropriate for expenditures for which the board has made no specific plans.
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 committed fund balance was established by the board of directors for the following purposes: PSERS set-aside, future debt service, compensated absences, technology, retirement payouts and related unanticipated expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance reflects balances retained for specific purposes at the discretion of district administration.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	98,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,001,757
0840 Assigned Fund Balance	10,000
0850 Unassigned Fund Balance	1,483,634
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,495,391</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	7,636,706
7000 Revenue from State Sources	16,608,902
8000 Revenue from Federal Sources	2,726,045
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$26,971,653</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$31,467,044</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	5,208,391
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	14,700
6120 Current Per Capita Taxes, Section 679	33,000
6140 Current Act 511 Taxes - Flat Rate Assessments	71,000
6150 Current Act 511 Taxes - Proportional Assessments	1,375,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	340,000
6500 Earnings on Investments	7,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	365,000
6910 Rentals	5,500
6940 Tuition from Patrons	12,800
6960 Services Provided Other Local Governmental Units / LEAs	86,500
6990 Refunds and Other Miscellaneous Revenue	61,815
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$7,636,706</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,696,000
7112 Basic Education Funding-Social Security	492,430
7271 Special Education funds for School-Aged Pupils	1,275,000
7292 Pre-K Counts	148,750
7311 Pupil Transportation Subsidy	1,247,045
7312 Nonpublic and Charter School Pupil Transportation Subsidy	83,930
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	468,884
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,000
7340 State Property Tax Reduction Allocation	452,586
7360 Safe Schools	85,000
7505 Ready to Learn Block Grant	313,302
7820 State Share of Retirement Contributions	2,314,975
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,608,902</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	6,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	381,795
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	81,507

Amount

**REVENUE FROM FEDERAL SOURCES**

8517 NCLB, Title IV - 21st Century Schools	27,458
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	50,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,050,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,087,285
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,000

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,726,045</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>26,971,653</b>
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Act 1 Index (current): 4.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$5,209,300

Amount of Tax Relief for Homestead Exclusions

\$452,710

Total Approx. Tax Revenue:

\$5,662,010

Approx. Tax Levy for Tax Rate Calculation:

\$6,079,562

	Blair	Cambria	Total
<b>2020-21 Data</b>			
a. Assessed Value	\$6,040,500	\$104,465,730	\$110,506,230
b. Real Estate Mills	6.7900	55.1400	
<b>I. 2021-22 Data</b>			
c. 2019 STEB Market Value	\$3,845,666	\$542,195,425	\$546,041,091
d. Assessed Value	\$6,043,500	\$104,952,060	\$110,995,560
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2020-21 Calculations</b>			
f. 2020-21 Tax Levy	\$41,015	\$5,760,240	\$5,801,255
(a * b)			
<b>2021-22 Calculations</b>			
g. Percent of Total Market Value	0.70428%	99.29572%	100.00000%
<b>II.</b>			
h. Rebalanced 2020-21 Tax Levy	\$40,857	\$5,760,398	\$5,801,255
(f Total * g)			
i. Base Mills Subject to Index	6.7900	55.1415	
(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	88.25000%	92.61000%	92.57929%
k. Tax Levy Needed	\$42,817	\$6,036,745	\$6,079,562
(Approx. Tax Levy * g)			
<b>I. 2021-22 Real Estate Tax Rate</b>			
(k / d * 1000)	<b>7.0800</b>	<b>57.5100</b>	
<b>III.</b>			
m. Tax Levy Generated by Mills	\$42,788	\$6,035,793	\$6,078,581
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$5,625,871
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$5,208,391
(n * Est. Pct. Collection)			



Act 1 Index (current): 4.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

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Total Approx. Tax Revenue:

\$5,662,010

Approx. Tax Levy for Tax Rate Calculation:

\$6,079,562

	Blair	Cambria	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	7.0819	57.5125	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$42,799	\$6,036,055	\$6,078,854
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$18,193.00	\$2,239.00	
Number of Homestead/Farmstead Properties	40	3482	3522
Median Assessed Value of Homestead Properties			\$95,800

Act 1 Index (current): 4.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$5,209,300		
Amount of Tax Relief for Homestead Exclusions	<u>\$452,710</u>		
Total Approx. Tax Revenue:	\$5,662,010		
Approx. Tax Levy for Tax Rate Calculation:	\$6,079,562		

	Blair	Cambria		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$452,586	Lowering RE Tax Rate	\$0	\$452,586
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$124			\$124
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$452,710</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>
Blair	6,043,500	7.0800	42,788			88.25000%	
Cambria	104,952,060	57.5100	6,035,793			92.61000%	
<b>Totals:</b>	<b>110,995,560</b>		<b>6,078,581</b>	- 452,710 =	5,625,871 X	92.57929% =	5,208,391

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		33,000
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	\$5.00	\$0.00	33,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$5.00	\$0.00	20,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	18,000
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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>71,000</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%	1,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	75,000
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>1,375,000</b>
<b>Total Act 511, Current Taxes</b>			<b>1,446,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>546,041,091 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>6,552,493</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>									
	Blair	6.7900	7.0800	4.28%	Yes	4.3%				
	Cambria	55.1415	57.5100	4.30%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	4.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,562,217
1200 Special Programs - Elementary / Secondary	4,371,743
1300 Vocational Education	680,000
1400 Other Instructional Programs - Elementary / Secondary	389,080
1500 Nonpublic School Programs	44,500
1800 Pre-Kindergarten	159,365
<b>Total Instruction</b>	<b>\$16,206,905</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	767,393
2200 Support Services - Instructional Staff	884,940
2300 Support Services - Administration	1,489,675
2400 Support Services - Pupil Health	420,872
2500 Support Services - Business	362,678
2600 Operation and Maintenance of Plant Services	2,231,608
2700 Student Transportation Services	1,614,390
2800 Support Services - Central	388,515
2900 Other Support Services	5,000
<b>Total Support Services</b>	<b>\$8,165,071</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	625,751
3300 Community Services	2,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$627,751</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	2,263,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,263,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	1,526,400
5900 Budgetary Reserve	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,926,400</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$29,189,127</b>

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,739,877
200 Personnel Services - Employee Benefits	4,025,416
300 Purchased Professional and Technical Services	264,400
400 Purchased Property Services	59,863
500 Other Purchased Services	268,330
600 Supplies	203,401
800 Other Objects	930
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,562,217</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,941,660
200 Personnel Services - Employee Benefits	1,351,238
300 Purchased Professional and Technical Services	584,675
400 Purchased Property Services	1,000
500 Other Purchased Services	471,990
600 Supplies	20,460
800 Other Objects	720
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,371,743</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	680,000
<b>Total Vocational Education</b>	<b>\$680,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	58,051
200 Personnel Services - Employee Benefits	18,279
300 Purchased Professional and Technical Services	78,000
500 Other Purchased Services	234,750
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$389,080</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	44,500
<b>Total Nonpublic School Programs</b>	<b>\$44,500</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	93,457
200 Personnel Services - Employee Benefits	59,908
600 Supplies	6,000
<b>Total Pre-Kindergarten</b>	<b>\$159,365</b>
<b>Total Instruction</b>	<b>\$16,206,905</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	398,655
200 Personnel Services - Employee Benefits	294,148
300 Purchased Professional and Technical Services	46,400
500 Other Purchased Services	2,345

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<u>Description</u>	<u>Amount</u>
600 Supplies	25,075
800 Other Objects	770
<b>Total Support Services - Students</b>	<b>\$767,393</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	465,704
200 Personnel Services - Employee Benefits	345,695
300 Purchased Professional and Technical Services	13,660
400 Purchased Property Services	2,067
500 Other Purchased Services	6,114
600 Supplies	49,715
800 Other Objects	1,985
<b>Total Support Services - Instructional Staff</b>	<b>\$884,940</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	730,819
200 Personnel Services - Employee Benefits	594,541
300 Purchased Professional and Technical Services	57,860
400 Purchased Property Services	8,370
500 Other Purchased Services	40,295
600 Supplies	38,470
800 Other Objects	19,320
<b>Total Support Services - Administration</b>	<b>\$1,489,675</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	193,873
200 Personnel Services - Employee Benefits	137,234
300 Purchased Professional and Technical Services	76,700
400 Purchased Property Services	835
500 Other Purchased Services	370
600 Supplies	11,580
800 Other Objects	280
<b>Total Support Services - Pupil Health</b>	<b>\$420,872</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	167,979
200 Personnel Services - Employee Benefits	115,724
300 Purchased Professional and Technical Services	18,780
400 Purchased Property Services	20,280
500 Other Purchased Services	14,830
600 Supplies	21,255
800 Other Objects	3,830
<b>Total Support Services - Business</b>	<b>\$362,678</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	544,149
200 Personnel Services - Employee Benefits	414,029
300 Purchased Professional and Technical Services	117,460
400 Purchased Property Services	461,575
500 Other Purchased Services	92,245

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<u>Description</u>	<u>Amount</u>
600 Supplies	587,265
800 Other Objects	14,885
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,231,608</b>
<b>2700 <u>Student Transportation Services</u></b>	
400 Purchased Property Services	2,990
500 Other Purchased Services	1,605,000
600 Supplies	6,400
<b>Total Student Transportation Services</b>	<b>\$1,614,390</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	117,980
200 Personnel Services - Employee Benefits	83,345
300 Purchased Professional and Technical Services	26,070
400 Purchased Property Services	5,800
500 Other Purchased Services	101,185
600 Supplies	54,060
800 Other Objects	75
<b>Total Support Services - Central</b>	<b>\$388,515</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	5,000
<b>Total Other Support Services</b>	<b>\$5,000</b>
<b>Total Support Services</b>	<b>\$8,165,071</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	264,718
200 Personnel Services - Employee Benefits	116,713
300 Purchased Professional and Technical Services	50,660
400 Purchased Property Services	14,435
500 Other Purchased Services	104,385
600 Supplies	63,940
800 Other Objects	10,900
<b>Total Student Activities</b>	<b>\$625,751</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	2,000
<b>Total Community Services</b>	<b>\$2,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$627,751</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	313,000
400 Purchased Property Services	1,950,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,263,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,263,000</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	



<u>Description</u>	<u>Amount</u>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,526,400
<b>Total Interfund Transfers - Out</b>	<b>\$1,526,400</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	400,000
<b>Total Budgetary Reserve</b>	<b>\$400,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,926,400</b>
<b>TOTAL EXPENDITURES</b>	<b>\$29,189,127</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	6,500,000	3,800,000
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	1,600	1,600
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	40,000	40,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	7,000	7,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$6,798,600</b>	<b>\$4,048,600</b>
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**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	2,600	2,700
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	63,000	63,000
Other Agency Fund		

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$65,600</b>	<b>\$65,700</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$6,864,200</b>	<b>\$4,114,300</b>

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable	5,342,744	4,078,195
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	267,812	189,428
0540 Accumulated Compensated Absences	520,000	530,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,100,000	5,200,000
0599 Other Noncurrent Liabilities	34,000,000	35,000,000

<b>Total General Fund</b>	<b>\$45,230,556</b>	<b>\$44,997,623</b>
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**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**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)	49,000	50,000
0599 Other Noncurrent Liabilities	1,114,731	1,138,331
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$1,163,731</b>	<b>\$1,188,331</b>

**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

<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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$46,394,287</b>	<b>\$46,185,954</b>



**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	3,300,000	3,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	40,000	40,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	70,000	70,000
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$3,415,000</b>	<b>\$3,215,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$49,809,287</b>	<b>\$49,400,954</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	98,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,151,152
0840 Assigned Fund Balance	10,000
0850 Unassigned Fund Balance	1,116,765
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,277,917</b>
<b>5900 Budgetary Reserve</b>	<b>400,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,775,917</b>