


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2021

  
\_\_\_\_\_  
President of the Board - Original Signature Required6.22.2021  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required6.22.2021  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6.22.2021  
\_\_\_\_\_  
Date

Angel Green

\_\_\_\_\_  
Contact Person

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Extn :

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Telephone\_\_\_\_\_  
Extension

greena2@parklandsd.org

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Parkland SD	COUNTY : Lehigh	AUN : 121395103
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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	\$201072623
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

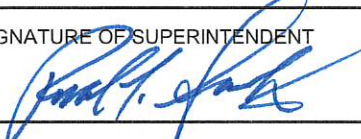
The Estimated Ending Unassigned Fund Balance is within the allowable limits.

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**

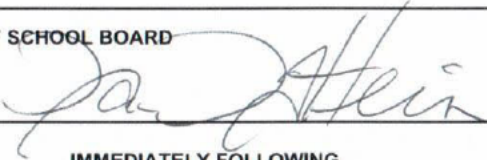
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Parkland SD	<b>County :</b> Lehigh	<b>AUN Number :</b> 121395103
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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> 	<b>DATE</b> 5.18.2021
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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>
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 consists of unanticipated expenditures the District may incur throughout the year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance represents post employment benefits other than pensions, future health insurance rate increases, PSERS employer rate increases and special education legal claims.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	35,574,013
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$35,574,013</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	149,771,604
7000 Revenue from State Sources	37,270,337
8000 Revenue from Federal Sources	9,520,904
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$196,562,845</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$232,136,858</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	128,339,851
6112 Interim Real Estate Taxes	1,040,739
6113 Public Utility Realty Taxes	130,000
6114 Payments in Lieu of Current Taxes - State / Local	4,000
6140 Current Act 511 Taxes - Flat Rate Assessments	610,000
6150 Current Act 511 Taxes - Proportional Assessments	15,321,330
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,750,000
6500 Earnings on Investments	395,418
6700 Revenues from LEA Activities	9,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,524,267
6910 Rentals	12,000
6940 Tuition from Patrons	400,000
6990 Refunds and Other Miscellaneous Revenue	234,999
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$149,771,604</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,565,125
7112 Basic Education Funding-Social Security	3,515,244
7160 Tuition for Orphans Subsidy	162,676
7271 Special Education funds for School-Aged Pupils	3,895,959
7311 Pupil Transportation Subsidy	1,308,759
7312 Nonpublic and Charter School Pupil Transportation Subsidy	300,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	955,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	180,762
7340 State Property Tax Reduction Allocation	1,799,846
7505 Ready to Learn Block Grant	531,722
7820 State Share of Retirement Contr butions	16,055,244
<b>REVENUE FROM STATE SOURCES</b>	<b>\$37,270,337</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,226,250
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	273,304
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	59,008
8517 NCLB, Title IV - 21St Century Schools	107,753
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,628,719
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,625,870

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	600,000
Reimbursements (Access)	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$9,520,904</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>196,562,845</b>

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$128,339,851	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,800,159</u>	
Total Approx. Tax Revenue:	\$130,140,010	
Approx. Tax Levy for Tax Rate Calculation:	\$134,164,631	
	Lehigh	Total

2020-21 Data		
a. Assessed Value	\$8,392,351,200	\$8,392,351,200
b. Real Estate Mills	15.7100	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$8,176,357,903	\$8,176,357,903
d. Assessed Value	\$8,540,078,351	\$8,540,078,351
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$131,843,837	\$131,843,837
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$131,843,837	\$131,843,837
(f Total * g)		
i. Base Mills Subject to Index	15.7100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.95944%	96.95944%
k. Tax Levy Needed	\$134,164,631	\$134,164,631
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	15.7100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$134,164,631	\$134,164,631
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$132,364,472
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$128,339,851
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$128,339,851	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,800,159</u>	
Total Approx. Tax Revenue:	\$130,140,010	
Approx. Tax Levy for Tax Rate Calculation:	\$134,164,631	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.1813	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$138,189,570	\$138,189,570
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	\$7,087.00	
Number of Homestead/Farmstead Properties	16235	16235
Median Assessed Value of Homestead Properties		\$231,500

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$128,339,851	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,800,159</u>	
Total Approx. Tax Revenue:	\$130,140,010	
Approx. Tax Levy for Tax Rate Calculation:	\$134,164,631	
	Lehigh	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,799,846	Lowering RE Tax Rate	\$0	\$1,799,846
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$313			\$313
Amount of Tax Relief from State/Local Sources				\$1,800,159

CODE										
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>		
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>			
Lehigh	8,540,078,351	15.7100	134,164,631				96.95944%			
<b>Totals:</b>				<b>8,540,078,351</b>	<b>134,164,631</b>	-	1,800,159	=	132,364,472 X	96.95944% = 128,339,851
				<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>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00		\$0.00		0		0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00		\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$5.00		\$0.00		610,000		610,000
6144	Current Act 511 Trailer Taxes			\$0.00		\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00		\$0.00		0		0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00		\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00		\$0.00		0		0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>								<b>610,000</b>		<b>610,000</b>
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%		0.000%		12,371,330		12,371,330
6152	Current Act 511 Occupation Taxes			0.000		0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%		2,950,000		2,950,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>								<b>15,321,330</b>		<b>15,321,330</b>
<b>Total Act 511, Current Taxes</b>										<b>15,931,330</b>
<b>Act 511 Tax Limit --&gt;</b>				<b>8,176,357,903 X</b>		<b>12</b>		<b>98,116,295</b>		
				<b>Market Value</b>		<b>Mills</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> Lehigh <u>Current Act 511 Taxes– Flat Rate Assessments</u>	15.7100	15.7100	0.00%	Yes	3.0%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	93,109,260
1200 Special Programs - Elementary / Secondary	28,588,469
1300 Vocational Education	4,441,300
1400 Other Instructional Programs - Elementary / Secondary	811,296
1600 Adult Education Programs	1,237,777
<b>Total Instruction</b>	<b>\$128,188,102</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	7,007,771
2200 Support Services - Instructional Staff	5,193,511
2300 Support Services - Administration	8,918,126
2400 Support Services - Pupil Health	2,785,334
2500 Support Services - Business	2,035,975
2600 Operation and Maintenance of Plant Services	15,110,439
2700 Student Transportation Services	9,959,268
2800 Support Services - Central	4,854,667
2900 Other Support Services	205,536
<b>Total Support Services</b>	<b>\$56,070,627</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,356,833
3300 Community Services	36,269
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,393,102</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	50,000
5200 Interfund Transfers - Out	14,070,792
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,420,792</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$201,072,623</b>

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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	50,952,605
200 Personnel Services - Employee Benefits	34,958,731
300 Purchased Professional and Technical Services	314,500
400 Purchased Property Services	224,300
500 Other Purchased Services	3,949,855
600 Supplies	2,552,769
700 Property	100,000
800 Other Objects	56,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$93,109,260</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,080,411
200 Personnel Services - Employee Benefits	7,676,374
300 Purchased Professional and Technical Services	5,600,084
400 Purchased Property Services	4,000
500 Other Purchased Services	3,007,000
600 Supplies	192,100
700 Property	25,000
800 Other Objects	3,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$28,588,469</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	4,441,300
<b>Total Vocational Education</b>	<b>\$4,441,300</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	548,556
200 Personnel Services - Employee Benefits	213,890
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	1,150
600 Supplies	35,200
800 Other Objects	2,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$811,296</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	1,237,777
<b>Total Adult Education Programs</b>	<b>\$1,237,777</b>
<b>Total Instruction</b>	<b>\$128,188,102</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	4,372,028
200 Personnel Services - Employee Benefits	2,520,743
300 Purchased Professional and Technical Services	58,000
400 Purchased Property Services	7,000
500 Other Purchased Services	8,000
600 Supplies	39,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	3,000
<b>Total Support Services - Students</b>	<b>\$7,007,771</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,785,831
200 Personnel Services - Employee Benefits	1,898,780
300 Purchased Professional and Technical Services	96,500
400 Purchased Property Services	89,000
500 Other Purchased Services	75,400
600 Supplies	215,500
700 Property	11,500
800 Other Objects	21,000
<b>Total Support Services - Instructional Staff</b>	<b>\$5,193,511</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	4,927,023
200 Personnel Services - Employee Benefits	2,994,708
300 Purchased Professional and Technical Services	783,900
400 Purchased Property Services	5,000
500 Other Purchased Services	154,595
600 Supplies	19,500
700 Property	3,000
800 Other Objects	30,400
<b>Total Support Services - Administration</b>	<b>\$8,918,126</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	1,787,655
200 Personnel Services - Employee Benefits	953,846
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	2,000
500 Other Purchased Services	200
600 Supplies	19,000
700 Property	15,433
800 Other Objects	200
<b>Total Support Services - Pupil Health</b>	<b>\$2,785,334</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	988,484
200 Personnel Services - Employee Benefits	604,491
300 Purchased Professional and Technical Services	295,000
400 Purchased Property Services	2,000
500 Other Purchased Services	115,000
600 Supplies	23,000
700 Property	7,000
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$2,035,975</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	5,476,104
200 Personnel Services - Employee Benefits	3,477,535

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	247,000
400 Purchased Property Services	1,896,000
500 Other Purchased Services	558,400
600 Supplies	3,375,400
700 Property	30,000
800 Other Objects	50,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$15,110,439</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	5,121,998
200 Personnel Services - Employee Benefits	1,791,226
300 Purchased Professional and Technical Services	16,000
400 Purchased Property Services	95,000
500 Other Purchased Services	1,895,000
600 Supplies	1,011,044
700 Property	12,500
800 Other Objects	16,500
<b>Total Student Transportation Services</b>	<b>\$9,959,268</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,281,944
200 Personnel Services - Employee Benefits	846,735
300 Purchased Professional and Technical Services	199,650
400 Purchased Property Services	114,000
500 Other Purchased Services	267,238
600 Supplies	483,450
700 Property	1,599,000
800 Other Objects	62,650
<b>Total Support Services - Central</b>	<b>\$4,854,667</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	205,536
<b>Total Other Support Services</b>	<b>\$205,536</b>
<b>Total Support Services</b>	<b>\$56,070,627</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,222,524
200 Personnel Services - Employee Benefits	306,432
300 Purchased Professional and Technical Services	108,400
400 Purchased Property Services	25,000
500 Other Purchased Services	364,000
600 Supplies	298,477
700 Property	7,000
800 Other Objects	25,000
<b>Total Student Activities</b>	<b>\$2,356,833</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	22,433



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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	11,336
300 Purchased Professional and Technical Services	1,000
600 Supplies	500
700 Property	1,000
<b>Total Community Services</b>	<b>\$36,269</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,393,102</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	50,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$50,000</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	14,070,792
<b>Total Interfund Transfers - Out</b>	<b>\$14,070,792</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	300,000
<b>Total Budgetary Reserve</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,420,792</b>
<b>TOTAL EXPENDITURES</b>	<b>\$201,072,623</b>

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**Cash and Short-Term Investments**

**06/30/2021 Estimate**                      **06/30/2022 Projection**

General Fund	44,144,968	39,635,190
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$44,144,968</b>	<b>\$39,635,190</b>

**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		

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$44,144,968	\$39,635,190

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	127,790,000	118,330,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3,884,957	3,884,957
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	42,839,067	42,839,067
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$174,514,024</b>	<b>\$165,054,024</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$174,514,024	\$165,054,024



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<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$174,514,024	\$165,054,024

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	31,064,235
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$31,064,235
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$31,364,235