

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

6/21/21

Date



Secretary of the Board - Original Signature Required

6/21/2021

Date



Chief School Administrator - Original Signature Required

6/21/2021

Date

Jean Hentz

Contact Person

(717)272-2031

Extn :1804

Telephone

Extension

jhentz@clsd.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 : Cornwall-Lebanon SD	COUNTY : Lebanon	AUN : 113381303
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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	\$87876245
Ending Unassigned Fund Balance	\$4960218
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.64%

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 6/21/21
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DUE DATE: AUGUST 15, 2021

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


24 PS 6-687(a)(1)

(03/2006)

School District Name : Cornwall-Lebanon SD	County : Lebanon	AUN Number : 113381303
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/18/21
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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.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund Balance is less than 8% of budgeted expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Balance Assigned for Retirement and Campus Renovation Project.

<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	142,413
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,909,524
0850 Unassigned Fund Balance	6,960,218
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,869,742</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	57,560,040
7000 Revenue from State Sources	25,513,302
8000 Revenue from Federal Sources	3,346,379
9000 Other Financing Sources	140,000
Total Estimated Revenues And Other Financing Sources	<u>\$86,559,721</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$95,429,463</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	49,937,551
6112 Interim Real Estate Taxes	265,000
6113 Public Utility Realty Taxes	49,900
6114 Payments in Lieu of Current Taxes - State / Local	75,618
6150 Current Act 511 Taxes - Proportional Assessments	5,225,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	550,000
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	82,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	875,000
6910 Rentals	93,780
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	354,341
6960 Services Provided Other Local Governmental Units / LEAs	5,000
6980 Revenue from Community Services Activities	2,450
6990 Refunds and Other Miscellaneous Revenue	14,400

REVENUE FROM LOCAL SOURCES \$57,560,040

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	10,744,658
7112 Basic Education Funding-Social Security	1,433,531
7160 Tuition for Orphans Subsidy	143,000
7220 Vocational Education	100,000
7271 Special Education funds for School-Aged Pupils	2,498,030
7311 Pupil Transportation Subsidy	1,604,375
7312 Nonpublic and Charter School Pupil Transportation Subsidy	16,555
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	671,943
7330 Health Services (Medical, Dental, Nurse, Act 25)	93,800
7340 State Property Tax Reduction Allocation	1,264,038
7505 Ready to Learn Block Grant	528,189
7820 State Share of Retirement Contributions	6,415,183

REVENUE FROM STATE SOURCES \$25,513,302

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	725,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	145,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	27,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	40,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,000,000
8749 Other CARES Act Funding	152,379
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,000
REVENUE FROM FEDERAL SOURCES	\$3,346,379
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	140,000
OTHER FINANCING SOURCES	\$140,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	86,559,721

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$49,937,551
Amount of Tax Relief for Homestead Exclusions	<u>\$1,264,038</u>
Total Approx. Tax Revenue:	\$51,201,589
Approx. Tax Levy for Tax Rate Calculation:	\$52,622,281

Lebanon

Total

2020-21 Data		
a. Assessed Value	\$3,185,764,200	\$3,185,764,200
b. Real Estate Mills	15.6367	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$2,701,212,674	\$2,701,212,674
d. Assessed Value	\$3,270,475,700	\$3,270,475,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$49,814,839	\$49,814,839
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$49,814,839	\$49,814,839
(f Total * g)		
i. Base Mills Subject to Index	15.6367	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.23376%	97.23376%
k. Tax Levy Needed	\$52,622,281	\$52,622,281
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	16.0901	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$52,622,281	\$52,622,281
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$51,358,243
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$49,937,551
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$49,937,551
Amount of Tax Relief for Homestead Exclusions	<u>\$1,264,038</u>
Total Approx. Tax Revenue:	\$51,201,589
Approx. Tax Levy for Tax Rate Calculation:	\$52,622,281

Lebanon

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.2308	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$53,082,437	\$53,082,437
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	\$7,540.00	
Number of Homestead/Farmstead Properties	10449	10449
Median Assessed Value of Homestead Properties		\$161,100

Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$49,937,551
Amount of Tax Relief for Homestead Exclusions	<u>\$1,264,038</u>
Total Approx. Tax Revenue:	\$51,201,589
Approx. Tax Levy for Tax Rate Calculation:	\$52,622,281

Lebanon		Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,264,038	Lowering RE Tax Rate	\$0	\$1,264,038
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,264,038

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>
Lebanon	3,270,475,700	16.0901	52,622,281			97.23376%	
Totals:	3,270,475,700		52,622,281	- 1,264,038	= 51,358,243	X 97.23376%	= 49,937,551

	<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	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes-- Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	4,450,000	4,450,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	775,000	775,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes-- Proportional Assessments 5,225,000 5,225,000

Total Act 511, Current Taxes 5,225,000

Act 511 Tax Limit -->	2,701,212,674 X	12	32,414,552
	Market Value	Mills	(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> Lebanon	15.6367	16.0901	2.90%	Yes	3.8%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,979,761
1200 Special Programs - Elementary / Secondary	12,013,431
1300 Vocational Education	2,029,414
1400 Other Instructional Programs - Elementary / Secondary	1,222,738
1500 Nonpublic School Programs	18,150
1600 Adult Education Programs	7,904
1700 Higher Education Programs for Secondary Students	400
Total Instruction	\$49,271,798
2000 Support Services	
2100 Support Services - Students	2,951,911
2200 Support Services - Instructional Staff	1,944,665
2300 Support Services - Administration	4,470,805
2400 Support Services - Pupil Health	1,329,233
2500 Support Services - Business	841,629
2600 Operation and Maintenance of Plant Services	6,082,031
2700 Student Transportation Services	3,574,172
2800 Support Services - Central	1,362,138
2900 Other Support Services	37,500
Total Support Services	\$22,594,084
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,174,723
3300 Community Services	58,292
Total Operation of Non-Instructional Services	\$1,233,015
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,435,443
5200 Interfund Transfers - Out	2,364,505
5900 Budgetary Reserve	6,977,400
Total Other Expenditures and Financing Uses	\$14,777,348
Total Estimated Expenditures and Other Financing Uses	\$87,876,245

2021-2022 Final General Fund Budget

LEA : 113381303 Cornwall-Lebanon SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	21,090,813
200 Personnel Services - Employee Benefits	9,945,718
300 Purchased Professional and Technical Services	383,675
400 Purchased Property Services	72,440
500 Other Purchased Services	1,186,276
600 Supplies	763,953
700 Property	533,000
800 Other Objects	3,886
Total Regular Programs - Elementary / Secondary	\$33,979,761
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,205,207
200 Personnel Services - Employee Benefits	2,066,115
300 Purchased Professional and Technical Services	3,431,356
500 Other Purchased Services	2,279,701
600 Supplies	30,552
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$12,013,431
1300 Vocational Education	
100 Personnel Services - Salaries	377,306
200 Personnel Services - Employee Benefits	162,226
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	80
500 Other Purchased Services	1,449,875
600 Supplies	9,927
Total Vocational Education	\$2,029,414
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	653,514
200 Personnel Services - Employee Benefits	315,474
300 Purchased Professional and Technical Services	189,500
500 Other Purchased Services	60,850
600 Supplies	3,400
Total Other Instructional Programs - Elementary / Secondary	\$1,222,738
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	18,150
Total Nonpublic School Programs	\$18,150
1600 Adult Education Programs	
100 Personnel Services - Salaries	6,118
200 Personnel Services - Employee Benefits	1,536
500 Other Purchased Services	250
Total Adult Education Programs	\$7,904
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	

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<u>Description</u>	<u>Amount</u>
Total Higher Education Programs for Secondary Students	\$400
Total Instruction	\$49,271,798
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,692,816
200 Personnel Services - Employee Benefits	760,145
300 Purchased Professional and Technical Services	400,560
400 Purchased Property Services	2,440
500 Other Purchased Services	9,150
600 Supplies	86,200
800 Other Objects	600
Total Support Services - Students	\$2,951,911
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,022,958
200 Personnel Services - Employee Benefits	738,824
300 Purchased Professional and Technical Services	26,180
400 Purchased Property Services	4,600
500 Other Purchased Services	16,700
600 Supplies	135,403
Total Support Services - Instructional Staff	\$1,944,665
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,790,147
200 Personnel Services - Employee Benefits	1,315,966
300 Purchased Professional and Technical Services	121,375
400 Purchased Property Services	10,060
500 Other Purchased Services	68,057
600 Supplies	57,575
700 Property	72,600
800 Other Objects	35,025
Total Support Services - Administration	\$4,470,805
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	541,457
200 Personnel Services - Employee Benefits	236,002
300 Purchased Professional and Technical Services	531,310
400 Purchased Property Services	1,310
500 Other Purchased Services	500
600 Supplies	18,654
Total Support Services - Pupil Health	\$1,329,233
2500 Support Services - Business	
100 Personnel Services - Salaries	477,882
200 Personnel Services - Employee Benefits	241,932
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	5,500

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	11,100
600 Supplies	39,725
700 Property	28,000
800 Other Objects	7,490
Total Support Services - Business	\$841,629
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,295,567
200 Personnel Services - Employee Benefits	1,511,115
300 Purchased Professional and Technical Services	87,461
400 Purchased Property Services	421,408
500 Other Purchased Services	345,005
600 Supplies	1,289,975
700 Property	130,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$6,082,031
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	52,440
200 Personnel Services - Employee Benefits	25,432
400 Purchased Property Services	200
500 Other Purchased Services	3,466,300
600 Supplies	9,600
700 Property	20,000
800 Other Objects	200
Total Student Transportation Services	\$3,574,172
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	711,886
200 Personnel Services - Employee Benefits	375,797
300 Purchased Professional and Technical Services	3,250
400 Purchased Property Services	10,000
500 Other Purchased Services	50,525
600 Supplies	209,615
800 Other Objects	1,065
Total Support Services - Central	\$1,362,138
2900 <u>Other Support Services</u>	
500 Other Purchased Services	37,500
Total Other Support Services	\$37,500
Total Support Services	\$22,594,084
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	855,620
200 Personnel Services - Employee Benefits	251,703
300 Purchased Professional and Technical Services	11,700
400 Purchased Property Services	12,100
500 Other Purchased Services	31,200

<u>Description</u>	<u>Amount</u>
600 Supplies	2,100
800 Other Objects	10,300
Total Student Activities	\$1,174,723
3300 Community Services	
100 Personnel Services - Salaries	31,100
200 Personnel Services - Employee Benefits	7,617
300 Purchased Professional and Technical Services	10,075
600 Supplies	9,500
Total Community Services	\$58,292
Total Operation of Non-Instructional Services	\$1,233,015
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	490,907
900 Other Uses of Funds	4,944,536
Total Debt Service / Other Expenditures and Financing Uses	\$5,435,443
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,364,505
Total Interfund Transfers - Out	\$2,364,505
5900 Budgetary Reserve	
800 Other Objects	6,977,400
Total Budgetary Reserve	\$6,977,400
Total Other Expenditures and Financing Uses	\$14,777,348
TOTAL EXPENDITURES	\$87,876,245

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	18,457,000	17,140,000
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	3,002,400	1,402,400
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	265,500	265,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,850,700	1,850,700
Private Purpose Trust Fund	160,000	155,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	140,000	145,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$23,875,600	\$20,958,600
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Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$23,875,600	\$20,958,600
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	20,004,000	15,208,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	54,677	27,608
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	1,648,678	1,527,211
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$21,707,355	\$16,762,819
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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		

Total Public Purpose (Expendable) Trust Fund		
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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		

Total Other Comptroller-Approved Special Revenue Funds		
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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		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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)

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

<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	\$21,707,355	\$16,762,819

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS

\$21,707,355

\$16,762,819

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		86,598
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	57,732	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$57,732	\$86,598
2000 Support Services		
2100 Support Services - Students	2,494	3,741
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	\$2,494	\$3,741
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	\$60,226	\$90,339

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</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 Regular Programs - Elementary / Secondary		
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		49,055
200 Personnel Services - Employee Benefits		30,442
300 Purchased Professional and Technical Services		542
400 Purchased Property Services		359
500 Other Purchased Services		199
600 Supplies		360
700 Property		
800 Other Objects		5,641
Total Special Programs - Elementary / Secondary		\$86,598
1300 <u>Vocational Education</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 Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	32,703	
200 Personnel Services - Employee Benefits	20,295	
300 Purchased Professional and Technical Services	362	
400 Purchased Property Services	240	
500 Other Purchased Services	132	
600 Supplies	240	
700 Property		
800 Other Objects	3,760	
Total Other Instructional Programs - Elementary / Secondary		\$57,732
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<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	\$57,732	\$86,598
2000 <u>Support Services</u>		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries	1,485	2,227
200 Personnel Services - Employee Benefits	1,009	1,514
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students		
	\$2,494	\$3,741
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	\$2,494	\$3,741
TOTAL EXPENDITURES	\$60,226	\$90,339

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$7,280	\$10,921
TOTAL REVENUES	\$7,280	\$10,921

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7112 Basic Education Funding-Social Security	1,308	1,962
7820 State Share of Retirement Contributions	5,972	8,959
Total Revenue from State Sources	\$7,280	\$10,921
TOTAL REVENUES	\$7,280	\$10,921

Account Description	Amounts
0810 Nonspendable Fund Balance	142,413
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,593,000
0850 Unassigned Fund Balance	4,960,218
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,553,218
5900 Budgetary Reserve	6,977,400
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,673,031