

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,125,597
0850 Unassigned Fund Balance	247,328
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,372,925</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,850,596
7000 Revenue from State Sources	14,609,624
8000 Revenue from Federal Sources	2,373,991
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$20,834,211</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$27,207,136</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,711,978
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	900
6120 Current Per Capita Taxes, Section 679	13,500
6140 Current Act 511 Taxes - Flat Rate Assessments	13,500
6150 Current Act 511 Taxes - Proportional Assessments	400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	354,031
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	5,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	224,687
6910 Rentals	1,500
6940 Tuition from Patrons	10,000
6960 Services Provided Other Local Governmental Units / LEAs	1,500
6970 Services Provided Other Funds	60,000
6980 Revenue from Community Services Activities	10,000
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$3,850,596
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,568,849
7112 Basic Education Funding-Social Security	414,800
7220 Vocational Education	50,208
7240 Driver Education - Student	1,800
7271 Special Education funds for School-Aged Pupils	961,107
7311 Pupil Transportation Subsidy	610,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	495,021
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	334,870
7505 Ready to Learn Block Grant	283,155
7820 State Share of Retirement Contributions	1,871,814
REVENUE FROM STATE SOURCES	\$14,609,624
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	463,527
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,000
8517 NCLB, Title IV - 21st Century Schools	288,314

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8519 NCLB, Title VI - Flexibility and Accountability	21,834
8749 Other CARES Act Funding	1,510,316
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	35,000
REVENUE FROM FEDERAL SOURCES	\$2,373,991
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,834,211

AUN: 105259103 Union City Area SD

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

Printed 4/9/2021 11:11:47 AM

Page - 1 of 3

Act 1 Index (current): 4.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,713,500		
Amount of Tax Relief for Homestead Exclusions	<u>\$334,870</u>		
Total Approx. Tax Revenue:	\$3,048,370		
Approx. Tax Levy for Tax Rate Calculation:	\$3,284,327		
	Crawford	Erie	Total

2020-21 Data			
a. Assessed Value	\$29,719,208	\$168,801,265	\$198,520,473
b. Real Estate Mills	44.4000	11.8100	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$106,569,841	\$156,133,328	\$262,703,169
d. Assessed Value	\$30,002,052	\$169,321,255	\$199,323,307
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2020-21 Calculations			
f. 2020-21 Tax Levy	\$1,319,533	\$1,993,543	\$3,313,076
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	40.56664%	59.43336%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$1,344,004	\$1,969,072	\$3,313,076
(f Total * g)			
i. Base Mills Subject to Index	45.2234	11.8100	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%	92.00000%
k. Tax Levy Needed	\$1,332,341	\$1,951,986	\$3,284,327
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	44.4000	11.5200	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$1,332,091	\$1,950,581	\$3,282,672
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,947,802
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,711,978
(n * Est. Pct. Collection)			

AUN: 105259103 Union City Area SD

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

Printed 4/9/2021 11:11:47 AM

Page - 2 of 3

Act 1 Index (current): 4.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,713,500

Amount of Tax Relief for Homestead Exclusions

\$334,870

Total Approx. Tax Revenue:

\$3,048,370

Approx. Tax Levy for Tax Rate Calculation:

\$3,284,327

Crawford

Erie

Total

Index Maximums			
IV.	p. Maximum Mills Based On Index (i * (1 + Index))	47.3036	12.3532
	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)	\$1,419,205	\$2,091,659
			\$3,510,864
	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

Information Related to Property Tax Relief			
V.	Assessed Value Exclusion per Homestead	\$0.00	\$0.00
	Number of Homestead/Farmstead Properties		
	Median Assessed Value of Homestead Properties		\$0

AUN: 105259103 Union City Area SD

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

Printed 4/9/2021 11:11:47 AM

Page - 3 of 3

Act 1 Index (current): 4.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,713,500		
Amount of Tax Relief for Homestead Exclusions	<u>\$334,870</u>		
Total Approx. Tax Revenue:	\$3,048,370		
Approx. Tax Levy for Tax Rate Calculation:	\$3,284,327		
	Crawford	Erie	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$334,870	Lowering RE Tax Rate	\$0	\$334,870
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$334,870

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>	
Crawford	30,002,052	44.4000	1,332,091			92.00000%	
Erie	169,321,255	11.5200	1,950,581			92.00000%	
Totals:	199,323,307		3,282,672	-	334,870 =	2,947,802 X	92.00000% = 2,711,978
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	13,500		
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			\$5.00	\$0.00	20,500	13,500
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
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
Total Current Act 511 Taxes – Flat Rate Assessments						20,500	13,500
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			1.000%	0.000%	370,000	370,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	30,000	30,000
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						400,000	400,000
Total Act 511, Current Taxes							413,500
Act 511 Tax Limit -->					262,703,169 X	12	3,152,438
					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>									
	Crawford	45.2234	44.4000	-1.81%	Yes	4.6%				
	Erie	11.8100	11.5200	-2.44%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

LEA : 105259103 Union City Area SD

Printed 4/9/2021 11:11:53 AM

<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		7,914,739
1200 Special Programs - Elementary / Secondary		2,446,729
1300 Vocational Education		402,414
1400 Other Instructional Programs - Elementary / Secondary		164,030
1700 Higher Education Programs for Secondary Students		1,500
Total Instruction		\$10,929,412
2000 Support Services		
2100 Support Services - Students		598,284
2200 Support Services - Instructional Staff		389,452
2300 Support Services - Administration		1,204,870
2400 Support Services - Pupil Health		173,822
2500 Support Services - Business		417,468
2600 Operation and Maintenance of Plant Services		1,542,749
2700 Student Transportation Services		1,605,177
2800 Support Services - Central		232,652
2900 Other Support Services		17,630
Total Support Services		\$6,182,104
3000 Operation of Non-Instructional Services		
3200 Student Activities		623,722
3300 Community Services		46,503
Total Operation of Non-Instructional Services		\$670,225
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		115,000
Total Facilities Acquisition, Construction and Improvement Services		\$115,000
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		30,235
5200 Interfund Transfers - Out		2,135,208
5900 Budgetary Reserve		800,000
Total Other Expenditures and Financing Uses		\$2,965,443
Total Estimated Expenditures and Other Financing Uses		\$20,862,184

LEA : 105259103 Union City Area SD

Printed 4/9/2021 11:11:55 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,248,776
200 Personnel Services - Employee Benefits	2,793,963
300 Purchased Professional and Technical Services	226,500
500 Other Purchased Services	318,000
600 Supplies	225,000
700 Property	102,500
Total Regular Programs - Elementary / Secondary	\$7,914,739
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	982,155
200 Personnel Services - Employee Benefits	721,381
300 Purchased Professional and Technical Services	316,393
500 Other Purchased Services	372,300
600 Supplies	32,000
700 Property	22,500
Total Special Programs - Elementary / Secondary	\$2,446,729
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	27,732
200 Personnel Services - Employee Benefits	20,923
500 Other Purchased Services	338,559
600 Supplies	15,000
800 Other Objects	200
Total Vocational Education	\$402,414
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	28,030
300 Purchased Professional and Technical Services	90,000
500 Other Purchased Services	6,000
Total Other Instructional Programs - Elementary / Secondary	\$164,030
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	1,500
Total Higher Education Programs for Secondary Students	\$1,500
Total Instruction	\$10,929,412
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	330,822
200 Personnel Services - Employee Benefits	224,858
300 Purchased Professional and Technical Services	35,354
500 Other Purchased Services	1,500
600 Supplies	5,500
800 Other Objects	250
Total Support Services - Students	\$598,284

LEA : 105259103 Union City Area SD

Printed 4/9/2021 11:11:55 AM

<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	189,933
200 Personnel Services - Employee Benefits	170,969
300 Purchased Professional and Technical Services	19,100
500 Other Purchased Services	5,000
600 Supplies	4,250
800 Other Objects	200
Total Support Services - Instructional Staff	\$389,452
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	622,750
200 Personnel Services - Employee Benefits	393,370
300 Purchased Professional and Technical Services	94,000
500 Other Purchased Services	65,500
600 Supplies	17,550
700 Property	2,500
800 Other Objects	9,200
Total Support Services - Administration	\$1,204,870
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	84,763
200 Personnel Services - Employee Benefits	72,809
300 Purchased Professional and Technical Services	6,750
600 Supplies	9,500
Total Support Services - Pupil Health	\$173,822
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	210,453
200 Personnel Services - Employee Benefits	161,015
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	7,350
600 Supplies	3,650
800 Other Objects	5,000
Total Support Services - Business	\$417,468
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	590,384
200 Personnel Services - Employee Benefits	352,953
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	142,350
500 Other Purchased Services	68,890
600 Supplies	340,222
700 Property	35,200
800 Other Objects	1,250
Total Operation and Maintenance of Plant Services	\$1,542,749
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	1,700
500 Other Purchased Services	1,601,477
600 Supplies	2,000

LEA : 105259103 Union City Area SD

Printed 4/9/2021 11:11:55 AM

Description	Amount
Total Student Transportation Services	\$1,605,177
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	53,734
200 Personnel Services - Employee Benefits	36,418
300 Purchased Professional and Technical Services	138,500
500 Other Purchased Services	1,500
600 Supplies	2,500
Total Support Services - Central	\$232,652
2900 <u>Other Support Services</u>	
500 Other Purchased Services	17,630
Total Other Support Services	\$17,630
Total Support Services	\$6,182,104
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	263,390
200 Personnel Services - Employee Benefits	112,178
300 Purchased Professional and Technical Services	71,449
400 Purchased Property Services	12,300
500 Other Purchased Services	101,500
600 Supplies	15,630
700 Property	33,650
800 Other Objects	13,625
Total Student Activities	\$623,722
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	14,173
200 Personnel Services - Employee Benefits	8,630
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	1,000
500 Other Purchased Services	2,650
600 Supplies	14,000
800 Other Objects	1,550
Total Community Services	\$46,503
Total Operation of Non-Instructional Services	\$670,225
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	115,000
Total Facilities Acquisition, Construction and Improvement Services	\$115,000
Total Facilities Acquisition, Construction and Improvement Services	\$115,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	30,235
Total Debt Service / Other Expenditures and Financing Uses	\$30,235

LEA : 105259103 Union City Area SD

Printed 4/9/2021 11:11:55 AM

<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,135,208
Total Interfund Transfers - Out	\$2,135,208
5900 <u>Budgetary Reserve</u>	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$2,965,443
TOTAL EXPENDITURES	\$20,862,184

LEA : 105259103 Union City Area SD

Printed 4/9/2021 11:11:56 AM

Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	6,372,925	6,344,953
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	30,000	35,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,384,928	1,134,928
Other Capital Projects Fund	1,069,705	450,000
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 Cash and Short-Term Investments	\$9,857,558	\$7,964,881

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		

LEA : 105259103 Union City Area SD

Printed 4/9/2021 11:11:56 AM

<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	\$9,857,558	\$7,964,881

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	12,405,000	11,570,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	373,000	354,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$12,778,000	\$11,924,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

LEA : 105259103 Union City Area SD

<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		

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	\$12,778,000	\$11,924,000

<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	\$12,778,000	\$11,924,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,344,952
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,344,952
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,144,952