

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

**Date of Adoption of the General Fund Budget:**

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Carol Kauffman

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**Contact Person**

**Telephone**

**Extension**

\_\_\_\_\_  
ckauffman@muasd.org

**Email Address**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mount Union Area SD	COUNTY : Huntingdon	AUN : 111316003
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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	\$21315125
Ending Unassigned Fund Balance	\$1500585
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.04%

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
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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> Mount Union Area SD	<b>County :</b> Huntingdon	<b>AUN Number :</b> 111316003
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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>
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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.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.  (A x B x TR) - C: \$237,948.00 C x 2%: \$4,758.96	
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$106,488.00 Function 2200, Object 200: \$125,859.00	Function 2271 contains object 241 which has approximately \$58,000 budgeted for tuition reimbursement/professional development.
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.	Unreserved, undesignated fund balance as of 6/30/2022.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance as of 6/30/2022.

<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	
0840 Assigned Fund Balance	3,086,316
0850 Unassigned Fund Balance	1,500,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,586,316</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	5,364,922
7000 Revenue from State Sources	14,004,300
8000 Revenue from Federal Sources	731,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$20,100,222</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$24,686,538</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	3,716,222
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6120 Current Per Capita Taxes, Section 679	19,000
6140 Current Act 511 Taxes - Flat Rate Assessments	19,000
6150 Current Act 511 Taxes - Proportional Assessments	665,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	524,200
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	7,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	262,000
6910 Rentals	15,000
6940 Tuition from Patrons	70,500
6990 Refunds and Other Miscellaneous Revenue	13,000

**REVENUE FROM LOCAL SOURCES \$5,364,922**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	9,120,000
7112 Basic Education Funding-Social Security	445,000
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	101,000
7271 Special Education funds for School-Aged Pupils	1,027,850
7311 Pupil Transportation Subsidy	580,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	13,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	237,948
7505 Ready to Learn Block Grant	334,502
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	75,000
7820 State Share of Retirement Contributions	1,526,000

**REVENUE FROM STATE SOURCES \$14,004,300**

**REVENUE FROM FEDERAL SOURCES**

8110 Payments for Federally Impacted Areas	3,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	570,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	65,000
8519 NCLB, Title VI - Flexibility and Accountability	48,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP) 45,000  
Reimbursements (Access)

**REVENUE FROM FEDERAL SOURCES \$731,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 20,100,222**

AUN: 111316003 Mount Union Area SD

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

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Page - 1 of 3

Act 1 Index (current): 4.5%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>2</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,716,540</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$237,948</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$3,954,488</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$4,351,309</b>		

	<b>Huntingdon</b>	<b>Mifflin</b>	<b>Total</b>
<hr/>			
<b>2020-21 Data</b>			
a. Assessed Value	\$73,564,400	\$56,166,465	\$129,730,865
b. Real Estate Mills	40.0500	25.0100	
<b>I. 2021-22 Data</b>			
c. 2019 STEB Market Value	\$282,841,051	\$134,567,843	\$417,408,894
d. Assessed Value	\$73,510,240	\$56,505,275	\$130,015,515
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2020-21 Calculations</b>			
f. 2020-21 Tax Levy	\$2,946,254	\$1,404,723	\$4,350,977
(a * b)			
<b>2021-22 Calculations</b>			
<b>II.</b> g. Percent of Total Market Value	67.76115%	32.23885%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$2,948,272	\$1,402,705	\$4,350,977
(f Total * g)			
i. Base Mills Subject to Index	40.0774	25.0100	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	90.15386%	90.77120%	90.35288%
k. Tax Levy Needed	\$2,948,497	\$1,402,812	\$4,351,309
(Approx. Tax Levy * g)			
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>40.1100</b>	<b>24.8200</b>	
(k / d * 1000)			
<b>III.</b> m. Tax Levy Generated by Mills	\$2,948,496	\$1,402,461	\$4,350,957
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,113,009
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$3,716,222
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$3,716,540

Amount of Tax Relief for Homestead Exclusions

\$237,948

Total Approx. Tax Revenue:

\$3,954,488

Approx. Tax Levy for Tax Rate Calculation:

\$4,351,309

	Huntingdon	Mifflin	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	41.8808	26.1354	
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)	\$3,078,668	\$1,476,788	\$4,555,456
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$81,687

Act 1 Index (current): 4.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$3,716,540

Amount of Tax Relief for Homestead Exclusions

\$237,948

Total Approx. Tax Revenue:

\$3,954,488

Approx. Tax Levy for Tax Rate Calculation:

\$4,351,309

Huntingdon

Mifflin

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$237,948

Lowering RE Tax Rate

\$0

\$237,948

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

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$237,948**

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>
Huntingdon	73,510,240	40.1100	2,948,496			90.15386%	
Mifflin	56,505,275	24.8200	1,402,461			90.77120%	
<b>Totals:</b>	<b>130,015,515</b>		<b>4,350,957</b>	- 237,948 =	4,113,009 X	90.35288% =	3,716,222

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		19,000
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	\$5.00	\$0.00	19,000
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
<b>Total Current Act 511 Taxes -- Flat Rate Assessments</b>			<b>19,000</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	615,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes -- Proportional Assessments</b>			<b>665,000</b>
<b>Total Act 511, Current Taxes</b>			<b>684,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>417,408,894 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>5,008,907</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22	
6111	<u>Current Real Estate Taxes</u>								
	Huntingdon	40.0774	40.1100	0.09%	Yes	4.5%			
	Mifflin	25.0100	24.8200	-0.74%	Yes	4.5%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,899,522
1200 Special Programs - Elementary / Secondary	4,331,301
1300 Vocational Education	964,530
1400 Other Instructional Programs - Elementary / Secondary	140,764
<b>Total Instruction</b>	<b>\$14,336,117</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	355,059
2200 Support Services - Instructional Staff	264,997
2300 Support Services - Administration	1,310,758
2400 Support Services - Pupil Health	131,337
2500 Support Services - Business	387,169
2600 Operation and Maintenance of Plant Services	1,359,936
2700 Student Transportation Services	893,247
2800 Support Services - Central	278,087
<b>Total Support Services</b>	<b>\$4,980,590</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	440,043
<b>Total Operation of Non-Instructional Services</b>	<b>\$440,043</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,557,875
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,557,875</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$21,315,125</b>

## 2021-2022 Final General Fund Budget

LEA : 111316003 Mount Union Area SD

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Page - 1 of 3

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,612,622
200 Personnel Services - Employee Benefits	3,284,100
300 Purchased Professional and Technical Services	69,000
400 Purchased Property Services	5,300
500 Other Purchased Services	850,500
600 Supplies	69,000
700 Property	9,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,899,522</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,841,976
200 Personnel Services - Employee Benefits	1,388,825
300 Purchased Professional and Technical Services	98,500
500 Other Purchased Services	977,500
600 Supplies	24,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,331,301</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	247,250
200 Personnel Services - Employee Benefits	151,706
500 Other Purchased Services	552,174
600 Supplies	4,900
700 Property	8,500
<b>Total Vocational Education</b>	<b>\$964,530</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	45,400
200 Personnel Services - Employee Benefits	26,285
300 Purchased Professional and Technical Services	26,900
500 Other Purchased Services	39,679
600 Supplies	2,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$140,764</b>
<b>Total Instruction</b>	<b>\$14,336,117</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	170,383
200 Personnel Services - Employee Benefits	169,926
500 Other Purchased Services	4,200
600 Supplies	10,550
<b>Total Support Services - Students</b>	<b>\$355,059</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	106,488
200 Personnel Services - Employee Benefits	125,859
300 Purchased Professional and Technical Services	4,100
500 Other Purchased Services	24,000

## 2021-2022 Final General Fund Budget

LEA : 111316003 Mount Union Area SD

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Page - 2 of 3

<u>Description</u>	<u>Amount</u>
600 Supplies	4,550
<b>Total Support Services - Instructional Staff</b>	<b>\$264,997</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	704,741
200 Personnel Services - Employee Benefits	466,517
300 Purchased Professional and Technical Services	58,000
500 Other Purchased Services	51,000
600 Supplies	30,500
<b>Total Support Services - Administration</b>	<b>\$1,310,758</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	44,700
200 Personnel Services - Employee Benefits	40,037
300 Purchased Professional and Technical Services	39,300
400 Purchased Property Services	200
500 Other Purchased Services	3,000
600 Supplies	4,100
<b>Total Support Services - Pupil Health</b>	<b>\$131,337</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	220,312
200 Personnel Services - Employee Benefits	122,357
400 Purchased Property Services	25,500
500 Other Purchased Services	4,000
600 Supplies	15,000
<b>Total Support Services - Business</b>	<b>\$387,169</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	490,572
200 Personnel Services - Employee Benefits	376,734
300 Purchased Professional and Technical Services	32,150
400 Purchased Property Services	272,500
500 Other Purchased Services	57,000
600 Supplies	120,980
700 Property	10,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,359,936</b>
<b>2700 Student Transportation Services</b>	
300 Purchased Professional and Technical Services	2,800
400 Purchased Property Services	1,500
500 Other Purchased Services	888,947
<b>Total Student Transportation Services</b>	<b>\$893,247</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	140,864
200 Personnel Services - Employee Benefits	102,373
300 Purchased Professional and Technical Services	8,350
500 Other Purchased Services	1,500
600 Supplies	15,000

<u>Description</u>	<u>Amount</u>
700 Property	10,000
<b>Total Support Services - Central</b>	<b>\$278,087</b>
<b>Total Support Services</b>	<b>\$4,980,590</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	213,100
200 Personnel Services - Employee Benefits	94,143
300 Purchased Professional and Technical Services	20,900
400 Purchased Property Services	5,000
500 Other Purchased Services	53,900
600 Supplies	41,000
700 Property	12,000
<b>Total Student Activities</b>	<b>\$440,043</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$440,043</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$500</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	837,875
900 Other Uses of Funds	720,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,557,875</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,557,875</b>
<b>TOTAL EXPENDITURES</b>	<b>\$21,315,125</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	3,952,703	4,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,194,573	1,200,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,824	25,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	395,004	595,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	41,500	44,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$5,659,604</b>	<b>\$5,964,000</b>
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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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$5,659,604</b>	<b>\$5,964,000</b>
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

<b>General Fund</b>		
0510 Bonds Payable	20,880,000	20,160,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	36,000	36,000
0540 Accumulated Compensated Absences	476,918	450,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,038,721	5,500,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$25,431,639</b>	<b>\$26,146,000</b>

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$25,431,639</b>	<b>\$26,146,000</b>

**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**

**\$25,431,639**

**\$26,146,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,870,828
0850 Unassigned Fund Balance	1,500,585
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,371,413</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,371,413</b>
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