

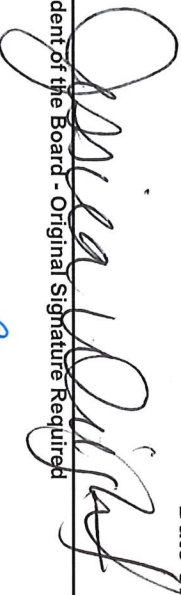
FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/06/2022

President of the Board - Original Signature Required



Date

6/11/22

Secretary of the Board - Original Signature Required



Date

6/11/2022

Chief School Administrator - Original Signature Required



Date

6/11/22

Brian R Dolan

(570)465-3141

Extn :608

Contact Person

Telephone

Extension

dolanb@brsd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2022-2023 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Blue Ridge SD	COUNTY : Susquehanna	AUN : 119581003
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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 2022-2023 (compared to 2021-2022)?

Yes ☒

No ☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.


Total Budgeted Expenditures	\$21562413
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/11/22
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

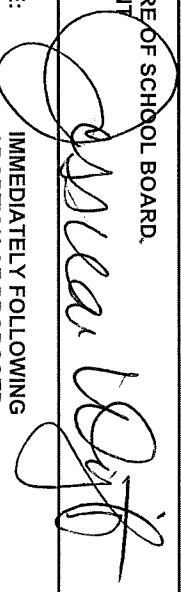
24 PS 6-687(a)(1)

(03/2006)

School District Name : Blue Ridge SD	County : Susquehanna	AUN Number : 119581003
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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 6/11/22
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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>
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$574,521.00 Function 2600, Object 200: \$640,683.00	Salaries are split between functions and benefits are assigned to 2600.
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$19,025.00 Function 2700, Object 200: \$22,502.00	Salaries are split between functions and benefits are assigned to 2700.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$170,397.00 Function 2800, Object 200: \$187,956.00	Salaries are split between functions and benefits are assigned to 2800.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funding is committed to capital projects, future health care costs and pension liabilities.

<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	
0820 Restricted Fund Balance	1,023,903
0830 Committed Fund Balance	6,927,835
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,927,835</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,434,534
7000 Revenue from State Sources	12,972,934
8000 Revenue from Federal Sources	377,495
9000 Other Financing Sources	777,450
Total Estimated Revenues And Other Financing Sources	<u>\$21,562,413</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$28,490,248</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,037,989
6113 Public Utility Realty Taxes	6,200
6114 Payments in Lieu of Current Taxes - State / Local	38,000
6150 Current Act 511 Taxes - Proportional Assessments	125,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	595,000
6500 Earnings on Investments	81,000
6700 Revenues from LEA Activities	8,850
6800 Revenues from Intermediary Sources / Pass-Through Funds	165,495
6910 Rentals	82,000
6920 Contributions and Donations from Private Sources	76,000
6940 Tuition from Patrons	54,000
6990 Refunds and Other Miscellaneous Revenue	165,000
REVENUE FROM LOCAL SOURCES	\$7,434,534
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,558,337
7112 Basic Education Funding-Social Security	365,000
7160 Tuition for Orphans Subsidy	41,200
7271 Special Education funds for School-Aged Pupils	856,745
7272 Early Intervention	4,278
7311 Pupil Transportation Subsidy	1,170,599
7312 Nonpublic and Charter School Pupil Transportation Subsidy	3,200
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,400
7340 State Property Tax Reduction Allocation	923,153
7505 Ready to Learn Block Grant	203,272
7820 State Share of Retirement Contributions	1,828,750
REVENUE FROM STATE SOURCES	\$12,972,934
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	285,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	36,145
8517 NCLB, Title IV - 21St Century Schools	22,000
8519 NCLB, Title VI - Flexibility and Accountability	19,400
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	14,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	950
REVENUE FROM FEDERAL SOURCES	\$377,495

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	<u>Amount</u>
OTHER FINANCING SOURCES	
9500 Capital Contributions	349,605
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	427,845
OTHER FINANCING SOURCES	\$777,450
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,562,413

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,037,989	
Amount of Tax Relief for Homestead Exclusions	<u>\$934,753</u>	
Total Approx. Tax Revenue:	\$6,972,742	
Approx. Tax Levy for Tax Rate Calculation:	\$7,224,325	
	Susquehanna	Total

2021-22 Data		
a. Assessed Value	\$139,715,665	\$139,715,665
b. Real Estate Mills	49.3900	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$449,790,184	\$449,790,184
d. Assessed Value	\$139,704,965	\$139,704,965
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$6,900,557	\$6,900,557
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$6,900,557	\$6,900,557
(f Total * g)		
i. Base Mills Subject to Index	49.3900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$7,224,325	\$7,224,325
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	51.7113	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,224,325	\$7,224,325
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,289,572
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,037,989
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,037,989	
Amount of Tax Relief for Homestead Exclusions	<u>\$934,753</u>	
Total Approx. Tax Revenue:	\$6,972,742	
Approx. Tax Levy for Tax Rate Calculation:	\$7,224,325	
	Susquehanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	51.7113	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,224,325	\$7,224,325
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	\$9,766.00	
Number of Homestead/Farmstead Properties	1851	1851
Median Assessed Value of Homestead Properties		\$34,400

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,037,989
Amount of Tax Relief for Homestead Exclusions	<u>\$934,753</u>
Total Approx. Tax Revenue:	\$6,972,742
Approx. Tax Levy for Tax Rate Calculation:	\$7,224,325
	Susquehanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$923,153	Lowering RE Tax Rate	\$0	\$923,153
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$11,600			\$11,600
Amount of Tax Relief from State/Local Sources				\$934,753

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>		
Susquehanna	139,704,965	51.7113	7,224,325				96.00000%		
Totals:	139,704,965		7,224,325	-	934,753	=	6,289,572	X	96.00000% = 6,037,989
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$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						0	0		
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.000%	0.000%	0	0		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	125,000	125,000		
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						125,000	125,000		
Total Act 511, Current Taxes							125,000		
Act 511 Tax Limit -->					449,790,184	X	12	5,397,482	
					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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Susquehanna	49.3900	51.7113	4.70%	Yes	4.7%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,648,608
1200 Special Programs - Elementary / Secondary	2,906,227
1300 Vocational Education	270,000
1400 Other Instructional Programs - Elementary / Secondary	53,052
1800 Pre-Kindergarten	442,861
Total Instruction	\$13,320,748
2000 Support Services	
2100 Support Services - Students	772,853
2200 Support Services - Instructional Staff	838,997
2300 Support Services - Administration	1,049,697
2400 Support Services - Pupil Health	386,937
2500 Support Services - Business	473,157
2600 Operation and Maintenance of Plant Services	2,022,849
2700 Student Transportation Services	1,318,083
2800 Support Services - Central	794,398
Total Support Services	\$7,656,971
3000 Operation of Non-Instructional Services	
3200 Student Activities	584,694
Total Operation of Non-Instructional Services	\$584,694
Total Estimated Expenditures and Other Financing Uses	\$21,562,413

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,876,616
200 Personnel Services - Employee Benefits	3,620,158
300 Purchased Professional and Technical Services	213,200
400 Purchased Property Services	10,501
500 Other Purchased Services	714,275
600 Supplies	199,503
700 Property	8,350
800 Other Objects	6,005
Total Regular Programs - Elementary / Secondary	\$9,648,608
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,206,103
200 Personnel Services - Employee Benefits	995,224
300 Purchased Professional and Technical Services	410,000
500 Other Purchased Services	263,000
600 Supplies	31,900
Total Special Programs - Elementary / Secondary	\$2,906,227
1300 <u>Vocational Education</u>	
500 Other Purchased Services	270,000
Total Vocational Education	\$270,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,000
200 Personnel Services - Employee Benefits	6,052
300 Purchased Professional and Technical Services	33,000
Total Other Instructional Programs - Elementary / Secondary	\$53,052
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	192,486
200 Personnel Services - Employee Benefits	144,375
500 Other Purchased Services	95,750
600 Supplies	10,250
Total Pre-Kindergarten	\$442,861
Total Instruction	\$13,320,748
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	404,954
200 Personnel Services - Employee Benefits	339,094
600 Supplies	16,000
800 Other Objects	12,805
Total Support Services - Students	\$772,853
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	347,367
200 Personnel Services - Employee Benefits	231,940

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	216,150
500	Other Purchased Services	6,400
600	Supplies	25,210
700	Property	11,300
800	Other Objects	630
Total Support Services - Instructional Staff		\$838,997
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	509,636
200	Personnel Services - Employee Benefits	382,661
300	Purchased Professional and Technical Services	77,350
500	Other Purchased Services	24,700
600	Supplies	26,900
800	Other Objects	28,450
Total Support Services - Administration		\$1,049,697
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	216,172
200	Personnel Services - Employee Benefits	153,815
300	Purchased Professional and Technical Services	1,100
600	Supplies	6,200
700	Property	9,500
800	Other Objects	150
Total Support Services - Pupil Health		\$386,937
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	181,597
200	Personnel Services - Employee Benefits	141,426
300	Purchased Professional and Technical Services	600
400	Purchased Property Services	75,409
500	Other Purchased Services	33,800
600	Supplies	28,325
800	Other Objects	12,000
Total Support Services - Business		\$473,157
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	574,521
200	Personnel Services - Employee Benefits	640,683
300	Purchased Professional and Technical Services	75,330
400	Purchased Property Services	155,390
500	Other Purchased Services	600
600	Supplies	510,380
700	Property	61,250
800	Other Objects	4,695
Total Operation and Maintenance of Plant Services		\$2,022,849
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	19,025
200	Personnel Services - Employee Benefits	22,502
500	Other Purchased Services	1,261,266

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<u>Description</u>	<u>Amount</u>
600 Supplies	15,290
Total Student Transportation Services	\$1,318,083
2800 Support Services - Central	
100 Personnel Services - Salaries	170,397
200 Personnel Services - Employee Benefits	187,956
300 Purchased Professional and Technical Services	51,900
400 Purchased Property Services	15,000
500 Other Purchased Services	49,000
600 Supplies	320,145
Total Support Services - Central	\$794,398
Total Support Services	\$7,656,971
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	246,520
200 Personnel Services - Employee Benefits	124,609
300 Purchased Professional and Technical Services	31,100
400 Purchased Property Services	2,000
500 Other Purchased Services	106,390
600 Supplies	39,350
800 Other Objects	34,725
Total Student Activities	\$584,694
Total Operation of Non-Instructional Services	\$584,694
TOTAL EXPENDITURES	\$21,562,413

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Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	7,105,525	7,380,913
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,023,903	429,903
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund	48,877	
Food Service / Cafeteria Operations Fund	15,000	22,000
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	\$8,193,305	\$7,832,816

Long-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$8,193,305	\$7,832,816

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General 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 General Fund		
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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		

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<u>Short-Term Payables</u>		<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		455,000	1
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		\$455,000	\$1
TOTAL INDEBTEDNESS		\$455,000	\$1

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	1,023,903
0830 Committed Fund Balance	6,927,835
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,927,835
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,951,738