

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Canon-McMillan SD	COUNTY : Washington	AUN : 101631703
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to 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


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

Total Budgeted Expenditures	\$100782672
Ending Unassigned Fund Balance	\$6034135
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.98%

Is the Estimated Ending Unassigned Fund Balance within the allowable limits.

Yes ☒
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/29/22
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

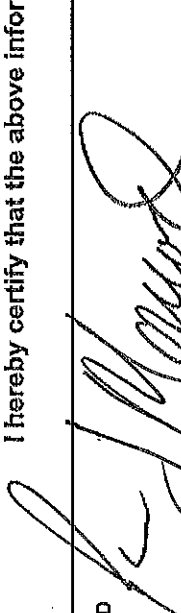
24 PS 6-687(a)(1)

(03/2006)

School District Name : Canon-McMillan SD	County : Washington	AUN Number : 101631703
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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 6/29/2022
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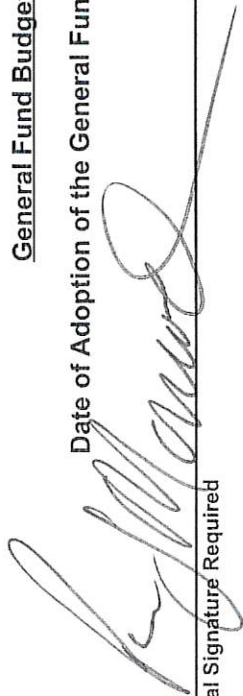
DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/29/22

Date



Secretary of the Board - Original Signature Required

6/29/22

Date



Chief School Administrator - Original Signature Required

6/29/22

Date

Joni Mansmann

Contact Person

(724)746-2940

Telephone

Extn :9109

Extension

mansmannj@cmsd.k12.pa.us

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	These monies allocated for unexpected expenditures that could occur during the 2021-2022 school year. These could be things like (but not limited to): increased staffing needs if enrollments continue to rise, special education, plant emergencies, etc...
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.	As per the Board of Directors Fund Balance Policy & Future Capital Improvements timeline & schedule published on the district's website.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Monies set aside to help offset PSERS increases as needed as they have continued to rise annually.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Monies assigned for Athletics.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	94,672	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	7,609,360	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,609,360</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	70,560,735	
7000 Revenue from State Sources	28,099,156	
8000 Revenue from Federal Sources	2,240,556	
9000 Other Financing Sources	10,000	
Total Estimated Revenues And Other Financing Sources		<u>\$100,910,447</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$108,519,807</u>

LEA : 101631703 Canon-McMillan SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	57,670,735
6112 Interim Real Estate Taxes	585,000
6113 Public Utility Realty Taxes	60,000
6114 Payments in Lieu of Current Taxes - State / Local	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	110,000
6150 Current Act 511 Taxes - Proportional Assessments	8,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	850,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	950,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	1,290,000
6990 Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES	\$70,560,735
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,345,000
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,360,800
7311 Pupil Transportation Subsidy	850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	120,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,177,310
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,168,617
7505 Ready to Learn Block Grant	537,616
7810 State Share of Social Security and Medicare Taxes	1,500,173
7820 State Share of Retirement Contributions	6,919,640
REVENUE FROM STATE SOURCES	\$28,099,156
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	390,134
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	112,847
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,638,700
8751 ARP ESSER Learning Loss	88,875

LEA : 101631703 Canon-McMillan SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	10,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$2,240,556
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	10,000
OTHER FINANCING SOURCES	\$10,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	100,910,447

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$57,670,735	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,168,617</u>	
Total Approx. Tax Revenue:	\$58,839,352	
Approx. Tax Levy for Tax Rate Calculation:	\$61,223,532	
	Washington	Total

2021-22 Data		
a. Assessed Value	\$4,932,572,591	\$4,932,572,591
b. Real Estate Mills	11.9529	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$4,105,192,355	\$4,105,192,355
d. Assessed Value	\$5,101,961,016	\$5,101,961,016
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$58,958,547	\$58,958,547
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$58,958,547	\$58,958,547
(f Total * g)		
i. Base Mills Subject to Index	11.9529	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.03000%	96.03000%
k. Tax Levy Needed	\$61,223,532	\$61,223,532
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	12.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$61,223,532	\$61,223,532
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$60,054,915
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$57,670,735
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$57,670,735	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,168,617</u>	
Total Approx. Tax Revenue:	\$58,839,352	
Approx. Tax Levy for Tax Rate Calculation:	\$61,223,532	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.3592	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$63,056,157	\$63,056,157
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	\$10,814.49	
Number of Homestead/Farmstead Properties	8991	8991
Median Assessed Value of Homestead Properties		\$201,650

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$57,670,735
Amount of Tax Relief for Homestead Exclusions	<u>\$1,168,617</u>
Total Approx. Tax Revenue:	\$58,839,352
Approx. Tax Levy for Tax Rate Calculation:	\$61,223,532
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,168,617	Lowering RE Tax Rate	\$0	\$1,168,617
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,168,617

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 101631703 Canon-McMillan SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 7/1/2022 9:04:47 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Washington	5,101,961,016	12.0000	61,223,532			96.03000%	
Totals:	5,101,961,016		61,223,532	-	1,168,617 =	60,054,915 X	96.03000% = 57,670,735
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	110,000	110,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes– Flat Rate Assessments						110,000	110,000
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	7,000,000	7,000,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,800,000	1,800,000
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						8,800,000	8,800,000
Total Act 511, Current Taxes							8,910,000
Act 511 Tax Limit -->					4,105,192,355 X	12	49,262,308
					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>									
	Washington	11.9529	12.0000	0.40%	Yes	3.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,029,964
1200 Special Programs - Elementary / Secondary	13,029,117
1300 Vocational Education	3,028,066
1400 Other Instructional Programs - Elementary / Secondary	557,847
Total Instruction	\$52,644,994
2000 Support Services	
2100 Support Services - Students	3,017,646
2200 Support Services - Instructional Staff	1,510,021
2300 Support Services - Administration	5,521,522
2400 Support Services - Pupil Health	2,322,144
2500 Support Services - Business	1,128,648
2600 Operation and Maintenance of Plant Services	8,401,666
2700 Student Transportation Services	6,617,539
2800 Support Services - Central	2,185,989
2900 Other Support Services	1,355,000
Total Support Services	\$32,060,175
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,015,543
3300 Community Services	166,232
Total Operation of Non-Instructional Services	\$2,181,775
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,150,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,150,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	11,785,728
5200 Interfund Transfers - Out	150,000
5900 Budgetary Reserve	810,000
Total Other Expenditures and Financing Uses	\$12,745,728
Total Estimated Expenditures and Other Financing Uses	\$100,782,672

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,722,710
200 Personnel Services - Employee Benefits	12,711,164
300 Purchased Professional and Technical Services	296,050
400 Purchased Property Services	13,050
500 Other Purchased Services	1,895,160
600 Supplies	1,170,860
700 Property	214,970
800 Other Objects	6,000
Total Regular Programs - Elementary / Secondary	\$36,029,964
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,186,655
200 Personnel Services - Employee Benefits	3,854,176
300 Purchased Professional and Technical Services	867,479
400 Purchased Property Services	5,000
500 Other Purchased Services	2,962,807
600 Supplies	108,100
700 Property	35,700
800 Other Objects	9,200
Total Special Programs - Elementary / Secondary	\$13,029,117
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,163,757
200 Personnel Services - Employee Benefits	756,709
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	6,500
500 Other Purchased Services	1,005,150
600 Supplies	65,450
700 Property	10,500
Total Vocational Education	\$3,028,066
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	119,277
200 Personnel Services - Employee Benefits	51,875
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	310,000
600 Supplies	36,695
Total Other Instructional Programs - Elementary / Secondary	\$557,847
Total Instruction	\$52,644,994
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,354,349
200 Personnel Services - Employee Benefits	912,127
300 Purchased Professional and Technical Services	677,470
400 Purchased Property Services	5,000

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Description	Amount
500 Other Purchased Services	36,930
600 Supplies	19,770
700 Property	10,500
800 Other Objects	1,500
Total Support Services - Students	\$3,017,646
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	680,508
200 Personnel Services - Employee Benefits	535,744
300 Purchased Professional and Technical Services	90,774
400 Purchased Property Services	2,200
500 Other Purchased Services	26,800
600 Supplies	146,165
700 Property	22,130
800 Other Objects	5,700
Total Support Services - Instructional Staff	\$1,510,021
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,724,834
200 Personnel Services - Employee Benefits	1,768,328
300 Purchased Professional and Technical Services	332,700
400 Purchased Property Services	12,300
500 Other Purchased Services	457,690
600 Supplies	54,770
700 Property	55,000
800 Other Objects	115,900
Total Support Services - Administration	\$5,521,522
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	341,781
200 Personnel Services - Employee Benefits	230,425
300 Purchased Professional and Technical Services	1,725,188
400 Purchased Property Services	1,000
500 Other Purchased Services	1,000
600 Supplies	18,750
700 Property	4,000
Total Support Services - Pupil Health	\$2,322,144
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	518,202
200 Personnel Services - Employee Benefits	356,096
300 Purchased Professional and Technical Services	110,500
400 Purchased Property Services	17,500
500 Other Purchased Services	62,200
600 Supplies	51,150
700 Property	9,000
800 Other Objects	4,000
Total Support Services - Business	\$1,128,648
2600 <u>Operation and Maintenance of Plant Services</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	3,210,399
200 Personnel Services - Employee Benefits	2,059,124
300 Purchased Professional and Technical Services	806,000
400 Purchased Property Services	576,700
500 Other Purchased Services	200,254
600 Supplies	1,412,689
700 Property	127,500
800 Other Objects	9,000
Total Operation and Maintenance of Plant Services	\$8,401,666
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,689,822
200 Personnel Services - Employee Benefits	1,957,117
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	310,650
500 Other Purchased Services	881,150
600 Supplies	239,800
700 Property	519,000
800 Other Objects	10,500
Total Student Transportation Services	\$6,617,539
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	574,537
200 Personnel Services - Employee Benefits	430,000
300 Purchased Professional and Technical Services	253,926
400 Purchased Property Services	275,000
500 Other Purchased Services	170,300
600 Supplies	146,226
700 Property	329,500
800 Other Objects	6,500
Total Support Services - Central	\$2,185,989
2900 <u>Other Support Services</u>	
500 Other Purchased Services	95,000
800 Other Objects	1,260,000
Total Other Support Services	\$1,355,000
Total Support Services	\$32,060,175
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,027,007
200 Personnel Services - Employee Benefits	480,621
300 Purchased Professional and Technical Services	127,165
400 Purchased Property Services	39,000
500 Other Purchased Services	55,000
600 Supplies	119,000
700 Property	70,800
800 Other Objects	96,950
Total Student Activities	\$2,015,543

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<u>Description</u>	<u>Amount</u>
3300 <u>Community Services</u>	
800 Other Objects	166,232
Total Community Services	\$166,232
Total Operation of Non-Instructional Services	\$2,181,775
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	860,000
700 Property	240,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,150,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,150,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,486,937
900 Other Uses of Funds	9,298,791
Total Debt Service / Other Expenditures and Financing Uses	\$11,785,728
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	150,000
Total Interfund Transfers - Out	\$150,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	810,000
Total Budgetary Reserve	\$810,000
Total Other Expenditures and Financing Uses	\$12,745,728
TOTAL EXPENDITURES	\$100,782,672

LEA : 101631703 Canon-McMillan SD

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	18,411,288	18,411,288
Public Purpose (Expendable) Trust Fund	4,652,406	
Other Comptroller-Approved Special Revenue Funds	94,744	94,744
Athletic / School-Sponsored Extra Curricular Activities Fund	213,007	213,007
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	11,778,941	
Other Capital Projects Fund	27,618,009	17,845,808
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,312,655	1,312,655
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	1,626,382	
Activity Fund	624,192	624,192
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$66,331,624	\$38,501,694

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
Public Purpose (Expendable) Trust Fund	4,652,406	4,658,606
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	11,778,941	9,784,841
Other Capital Projects Fund	9,772,201	7,268,809
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	1,626,382	1,627,770
Activity Fund		
Other Agency Fund		

LEA : 101631703 Canon-McMillan SD

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$27,829,930	\$23,340,026
TOTAL CASH AND INVESTMENTS	\$94,161,554	\$61,841,720

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	171,123,792	168,330,693
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	\$171,123,792	\$168,330,693
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		

<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		

<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		

<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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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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	\$171,123,792	\$168,330,693	

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	2,436,937	2,793,099
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	\$2,436,937	\$2,793,099
TOTAL INDEBTEDNESS	\$173,560,729	\$171,123,792

Account Description	Amounts
0810 Nonspendable Fund Balance	94,672
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	203,000
0850 Unassigned Fund Balance	6,034,135
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,737,135
5900 Budgetary Reserve	810,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,641,807