

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2022

  
President of the Board - Original Signature Required

Date 6/27/2022

  
Secretary of the Board - Original Signature Required

Date 6/27/2022

  
Chief School Administrator - Original Signature Required

Date 6/27/2022

LESLEY A Stricker

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Contact Person

Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Cocalico SD	COUNTY : Lancaster	AUN : 113361303
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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	\$72152100
Ending Unassigned Fund Balance	\$933135
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.29%

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, 2022

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Cocalico SD	<b>County :</b> Lancaster	<b>AUN Number :</b> 113361303
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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> May 23, 2022
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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>
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.	Amount needed to start the new year before tax revenue starts coming in.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed funds were made for future retirement severance benefits, increasing PSERS employer contribution costs, increasing healthcare costs, future operating deficits and future technology costs.

<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	136,258	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	11,820,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	5,613,836	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$17,433,836</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	40,932,758	
7000 Revenue from State Sources	17,439,446	
8000 Revenue from Federal Sources	1,703,195	
9000 Other Financing Sources	396,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$60,471,399</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$77,905,235</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	35,634,786
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	33,994
6114 Payments in Lieu of Current Taxes - State / Local	478
6150 Current Act 511 Taxes - Proportional Assessments	3,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	475,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	42,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	840,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	86,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	150,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$40,932,758</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,809,067
7112 Basic Education Funding-Social Security	900,000
7160 Tuition for Orphans Subsidy	3,000
7271 Special Education funds for School-Aged Pupils	1,899,749
7311 Pupil Transportation Subsidy	865,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	105,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	6,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	1,397,170
7505 Ready to Learn Block Grant	400,960
7820 State Share of Retirement Contributions	4,000,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,439,446</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	515,624
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	98,966
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	12,650
8517 NCLB, Title IV - 21St Century Schools	26,718
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	898,974
8751 ARP ESSER Learning Loss	63,408

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8752 ARP ESSER Summer Programs	17,114
8753 ARP ESSER Afterschool Programs	14,741
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	45,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,703,195</b>
<b>OTHER FINANCING SOURCES</b>	
9200 Proceeds from Extended-Term Financing	376,000
9400 Sale of or Compensation for Loss of Fixed Assets	20,000
<b>OTHER FINANCING SOURCES</b>	<b>\$396,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>60,471,399</b>

Act 1 Index (current): 4.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$35,634,900		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,397,170</u>		
Total Approx. Tax Revenue:	\$37,032,070		
Approx. Tax Levy for Tax Rate Calculation:	\$38,516,540		

	Berks	Lancaster	Total
2021-22 Data			
a. Assessed Value	\$424,900	\$1,947,841,700	\$1,948,266,600
b. Real Estate Mills	17.9124	18.9739	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$379,396	\$1,860,699,999	\$1,861,079,395
d. Assessed Value	\$424,900	\$1,962,820,100	\$1,963,245,000
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$7,611	\$36,958,154	\$36,965,765
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	0.02039%	99.97961%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$7,537	\$36,958,228	\$36,965,765
(f Total * g)			
i. Base Mills Subject to Index	17.9124	18.9739	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	100.00000%	96.00000%	96.00082%
k. Tax Levy Needed	\$7,854	\$38,508,686	\$38,516,540
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	18.4843	19.6190	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$7,854	\$38,508,568	\$38,516,422
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$37,119,252
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$35,634,786
(n * Est. Pct. Collection)			



Act 1 Index (current):	4.1%		
Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$35,634,900		
Amount of Tax Relief for Homestead Exclusions	\$1,397,170		
Total Approx. Tax Revenue:	\$37,032,070		
Approx. Tax Levy for Tax Rate Calculation:	\$38,516,540		

	Berks	Lancaster	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	18.6468	19.7518	
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)	\$7,923	\$38,769,230	\$38,777,153
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	\$12,782.00	\$12,043.00	
Number of Homestead/Farmstead Properties	3	5950	5953
Median Assessed Value of Homestead Properties			\$178,500

Act 1 Index (current): 4.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$35,634,900		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,397,170</u>		
Total Approx. Tax Revenue:	\$37,032,070		
Approx. Tax Levy for Tax Rate Calculation:	\$38,516,540		

	Berks	Lancaster		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,397,170	Lowering RE Tax Rate	\$0	\$1,397,170
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$1,397,170

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>		
Berks	424,900	18.4843	7,854				100.00000%		
Lancaster	1,962,820,100	19.6190	38,508,568				96.00000%		
<b>Totals:</b>	<b>1,963,245,000</b>		<b>38,516,422</b>	-	1,397,170	=	37,119,252	X	96.00082% = 35,634,786
				<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		
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>						<b>0</b>	<b>0</b>		
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%	3,000,000	3,000,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	500,000	500,000		
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		
<b>Total Current Act 511 Taxes– Proportional Assessments</b>						<b>3,500,000</b>	<b>3,500,000</b>		
<b>Total Act 511, Current Taxes</b>							<b>3,500,000</b>		
<b>Act 511 Tax Limit --&gt;</b>					<b>1,861,079,395</b>	<b>X</b>	<b>12</b>	<b>22,332,953</b>	
					<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>	

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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>									
	Berks	17.9124	18.4843	3.20%	Yes	4.1%				
	Lancaster	18.9739	19.6190	3.40%	Yes	4.1%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	30,082,908
1200 Special Programs - Elementary / Secondary	12,127,691
1300 Vocational Education	1,180,000
1400 Other Instructional Programs - Elementary / Secondary	394,602
<b>Total Instruction</b>	<b>\$43,785,201</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,608,832
2200 Support Services - Instructional Staff	2,896,954
2300 Support Services - Administration	4,445,590
2400 Support Services - Pupil Health	855,989
2500 Support Services - Business	856,431
2600 Operation and Maintenance of Plant Services	4,873,667
2700 Student Transportation Services	3,159,897
2800 Support Services - Central	1,790,059
2900 Other Support Services	33,000
<b>Total Support Services</b>	<b>\$21,520,419</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,425,905
3300 Community Services	17,921
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,443,826</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	401,154
5200 Interfund Transfers - Out	5,001,500
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,402,654</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$72,152,100</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	16,129,378
200 Personnel Services - Employee Benefits	10,643,037
300 Purchased Professional and Technical Services	647,716
400 Purchased Property Services	251,110
500 Other Purchased Services	978,880
600 Supplies	968,132
700 Property	457,230
800 Other Objects	7,425
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$30,082,908</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,732,803
200 Personnel Services - Employee Benefits	2,322,674
300 Purchased Professional and Technical Services	3,814,396
400 Purchased Property Services	200
500 Other Purchased Services	2,165,675
600 Supplies	85,943
800 Other Objects	6,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$12,127,691</b>
<b>1300 <u>Vocational Education</u></b>	
400 Purchased Property Services	70,000
500 Other Purchased Services	1,110,000
<b>Total Vocational Education</b>	<b>\$1,180,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	132,115
200 Personnel Services - Employee Benefits	57,765
300 Purchased Professional and Technical Services	25,500
500 Other Purchased Services	162,200
600 Supplies	5,953
800 Other Objects	11,069
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$394,602</b>
<b>Total Instruction</b>	<b>\$43,785,201</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,486,276
200 Personnel Services - Employee Benefits	986,105
300 Purchased Professional and Technical Services	73,595
400 Purchased Property Services	6,950
500 Other Purchased Services	4,900
600 Supplies	44,161
700 Property	2,300
800 Other Objects	4,545
<b>Total Support Services - Students</b>	<b>\$2,608,832</b>

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<u>Description</u>	<u>Amount</u>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,422,109
200 Personnel Services - Employee Benefits	1,202,760
300 Purchased Professional and Technical Services	118,285
400 Purchased Property Services	15,798
500 Other Purchased Services	12,875
600 Supplies	111,562
700 Property	10,400
800 Other Objects	3,165
<b>Total Support Services - Instructional Staff</b>	<b>\$2,896,954</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,252,514
200 Personnel Services - Employee Benefits	1,829,985
300 Purchased Professional and Technical Services	188,500
400 Purchased Property Services	10,000
500 Other Purchased Services	23,994
600 Supplies	93,357
700 Property	17,700
800 Other Objects	29,540
<b>Total Support Services - Administration</b>	<b>\$4,445,590</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	457,869
200 Personnel Services - Employee Benefits	367,358
300 Purchased Professional and Technical Services	12,350
400 Purchased Property Services	7,500
500 Other Purchased Services	250
600 Supplies	10,527
800 Other Objects	135
<b>Total Support Services - Pupil Health</b>	<b>\$855,989</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	405,892
200 Personnel Services - Employee Benefits	282,389
300 Purchased Professional and Technical Services	37,000
400 Purchased Property Services	25,000
500 Other Purchased Services	50,950
600 Supplies	14,400
800 Other Objects	40,800
<b>Total Support Services - Business</b>	<b>\$856,431</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,418,824
200 Personnel Services - Employee Benefits	1,291,373
300 Purchased Professional and Technical Services	115,750
400 Purchased Property Services	442,640
500 Other Purchased Services	283,780
600 Supplies	1,300,650

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<u>Description</u>	<u>Amount</u>
700 Property	16,000
800 Other Objects	4,650
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,873,667</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	66,284
200 Personnel Services - Employee Benefits	52,065
400 Purchased Property Services	9,600
500 Other Purchased Services	2,984,208
600 Supplies	47,465
800 Other Objects	275
<b>Total Student Transportation Services</b>	<b>\$3,159,897</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	751,202
200 Personnel Services - Employee Benefits	552,322
300 Purchased Professional and Technical Services	156,195
500 Other Purchased Services	84,000
600 Supplies	235,975
700 Property	7,900
800 Other Objects	2,465
<b>Total Support Services - Central</b>	<b>\$1,790,059</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	33,000
<b>Total Other Support Services</b>	<b>\$33,000</b>
<b>Total Support Services</b>	<b>\$21,520,419</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	621,270
200 Personnel Services - Employee Benefits	295,494
300 Purchased Professional and Technical Services	160,514
400 Purchased Property Services	10,950
500 Other Purchased Services	134,050
600 Supplies	180,987
800 Other Objects	22,640
<b>Total Student Activities</b>	<b>\$1,425,905</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,371
500 Other Purchased Services	3,000
600 Supplies	550
<b>Total Community Services</b>	<b>\$17,921</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,443,826</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	



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<u>Description</u>	<u>Amount</u>
800 Other Objects	26,239
900 Other Uses of Funds	374,915
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$401,154</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	5,001,500
<b>Total Interfund Transfers - Out</b>	<b>\$5,001,500</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,402,654</b>
<b>TOTAL EXPENDITURES</b>	<b>\$72,152,100</b>

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	5,750,000	1,346,663
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	19,504,186	8,663,046
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	320,000	300,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	37,000	25,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$25,611,186</b>	<b>\$10,334,709</b>

<u>Long-Term Investments</u>	<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	\$25,611,186	\$10,334,709

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	4,738,670	4,888,670
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,979,000	11,839,000
0599 Other Noncurrent Liabilities	939,620	948,970
<b>Total General Fund</b>	<b>\$15,657,290</b>	<b>\$17,676,640</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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 Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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 Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable	18,232,658	16,577,500
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 Debt Service Fund</b>	<b>\$18,232,658</b>	<b>\$16,577,500</b>
<b>Food Service / Cafeteria Operations Fund</b>		
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>
<b>Investment Trust Fund</b>		
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 Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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 Pension Trust Fund</b>		
<b>Activity Fund</b>		
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 Activity Fund</b>		
<b>Other Agency Fund</b>		
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 Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$33,889,948</b>	<b>\$34,254,140</b>



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<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$33,889,948	\$34,254,140

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Account Description	Amounts
0810 Nonspendable Fund Balance	136,258
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,820,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	933,135
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,753,135
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,889,393