

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2022



President of the Board - Original Signature Required

Date

6-29-22



Secretary of the Board - Original Signature Required

Date

6-29-22



Chief School Administrator - Original Signature Required

Date

6-29-22

Kevin W Mildren

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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 : Frazier SD	COUNTY : Fayette	AUN : 101262903
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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	\$20302984
Ending Unassigned Fund Balance	\$1290101
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.35%

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 6-29-22
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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 : Frazier SD	County : Fayette	AUN Number : 101262903
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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 6-29-22
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve exists due to a "buy-in" fee associated with the District joining a new healthcare consortium as our previous consortium dissolved. Total fee \$290,700 spread equally over the next three (3) years.
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.	The estimated fund balance from 2021-22 less any possible budget variances.

<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	14,689	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	367,009	
0850 Unassigned Fund Balance	923,092	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$1,290,101</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	6,958,911	
7000 Revenue from State Sources	12,403,011	
8000 Revenue from Federal Sources	941,062	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$20,302,984</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$21,593,085</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	5,372,761
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	7,500
6120 Current Per Capita Taxes, Section 679	17,900
6140 Current Act 511 Taxes - Flat Rate Assessments	22,510
6150 Current Act 511 Taxes - Proportional Assessments	855,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	395,000
6500 Earnings on Investments	750
6700 Revenues from LEA Activities	23,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	234,990
6940 Tuition from Patrons	3,500
6990 Refunds and Other Miscellaneous Revenue	20,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$6,958,911</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,531,273
7271 Special Education funds for School-Aged Pupils	904,495
7292 Pre-K Counts	87,500
7299 Program Revenues Not Listed Previously in the 7200 Series	1,000
7311 Pupil Transportation Subsidy	755,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	311,857
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,500
7340 State Property Tax Reduction Allocation	351,651
7505 Ready to Learn Block Grant	198,758
7810 State Share of Social Security and Medicare Taxes	391,500
7820 State Share of Retirement Contributions	1,804,202
7900 Revenue for Technology	41,275
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,403,011</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	258,713
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	36,283
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	18,066
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	628,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$941,062</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>20,302,984</b>

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,372,761	
Amount of Tax Relief for Homestead Exclusions	<u>\$351,651</u>	
Total Approx. Tax Revenue:	\$5,724,412	
Approx. Tax Levy for Tax Rate Calculation:	\$6,318,336	
	Fayette	Total

2021-22 Data		
a. Assessed Value	\$298,718,400	\$298,718,400
b. Real Estate Mills	20.0476	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$419,997,226	\$419,997,226
d. Assessed Value	\$300,732,790	\$300,732,790
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$5,988,587	\$5,988,587
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$5,988,587	\$5,988,587
(f Total * g)		
i. Base Mills Subject to Index	20.0476	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.04600%	90.04600%
k. Tax Levy Needed	\$6,318,336	\$6,318,336
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	21.0098	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,318,336	\$6,318,336
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,966,685
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,372,761
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,372,761	
Amount of Tax Relief for Homestead Exclusions	<u>\$351,651</u>	
Total Approx. Tax Revenue:	\$5,724,412	
Approx. Tax Levy for Tax Rate Calculation:	\$6,318,336	
	Fayette	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.0098	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,318,336	\$6,318,336
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	\$7,108.00	
Number of Homestead/Farmstead Properties	2369	2369
Median Assessed Value of Homestead Properties		\$72,070



Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,372,761
Amount of Tax Relief for Homestead Exclusions	<u>\$351,651</u>
Total Approx. Tax Revenue:	\$5,724,412
Approx. Tax Levy for Tax Rate Calculation:	\$6,318,336
	Fayette
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$351,651	Lowering RE Tax Rate	\$0	\$351,651
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$351,651

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>		
Fayette	300,732,790	21.0098	6,318,336			90.04600%		
<b>Totals:</b>	<b>300,732,790</b>		<b>6,318,336</b>	-	351,651	=	5,966,685 X	
						90.04600%	=	
							5,372,761	

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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> Fayette	20.0476	21.0098	4.80%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.8%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,504,591
1200 Special Programs - Elementary / Secondary	2,702,200
1300 Vocational Education	509,528
1400 Other Instructional Programs - Elementary / Secondary	45,373
1800 Pre-Kindergarten	114,796
<b>Total Instruction</b>	<b>\$12,876,488</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	295,398
2200 Support Services - Instructional Staff	607,774
2300 Support Services - Administration	1,283,434
2400 Support Services - Pupil Health	221,618
2500 Support Services - Business	423,271
2600 Operation and Maintenance of Plant Services	1,340,865
2700 Student Transportation Services	1,235,025
2800 Support Services - Central	7,466
2900 Other Support Services	9,971
<b>Total Support Services</b>	<b>\$5,424,822</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	401,624
3300 Community Services	9,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$410,624</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,479,150
5200 Interfund Transfers - Out	15,000
5900 Budgetary Reserve	96,900
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,591,050</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$20,302,984</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	4,879,455
200 Personnel Services - Employee Benefits	3,441,250
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	49,700
500 Other Purchased Services	771,804
600 Supplies	322,535
700 Property	36,347
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,504,591</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	981,622
200 Personnel Services - Employee Benefits	677,678
300 Purchased Professional and Technical Services	493,200
500 Other Purchased Services	539,000
600 Supplies	10,700
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,702,200</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	82,750
200 Personnel Services - Employee Benefits	60,545
500 Other Purchased Services	366,083
600 Supplies	150
<b>Total Vocational Education</b>	<b>\$509,528</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	30,350
200 Personnel Services - Employee Benefits	13,023
600 Supplies	2,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$45,373</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	69,753
200 Personnel Services - Employee Benefits	39,546
600 Supplies	5,497
<b>Total Pre-Kindergarten</b>	<b>\$114,796</b>
<b>Total Instruction</b>	<b>\$12,876,488</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	165,750
200 Personnel Services - Employee Benefits	120,748
500 Other Purchased Services	3,300
600 Supplies	4,600
700 Property	1,000
<b>Total Support Services - Students</b>	<b>\$295,398</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	251,766
200 Personnel Services - Employee Benefits	185,145
300 Purchased Professional and Technical Services	24,500
400 Purchased Property Services	95,450
500 Other Purchased Services	450
600 Supplies	30,395
700 Property	20,068
<b>Total Support Services - Instructional Staff</b>	<b>\$607,774</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	697,866
200 Personnel Services - Employee Benefits	429,877
300 Purchased Professional and Technical Services	81,300
400 Purchased Property Services	3,000
500 Other Purchased Services	28,890
600 Supplies	28,051
800 Other Objects	14,450
<b>Total Support Services - Administration</b>	<b>\$1,283,434</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	108,747
200 Personnel Services - Employee Benefits	97,171
300 Purchased Professional and Technical Services	8,200
500 Other Purchased Services	1,000
600 Supplies	6,500
<b>Total Support Services - Pupil Health</b>	<b>\$221,618</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	215,653
200 Personnel Services - Employee Benefits	189,368
400 Purchased Property Services	6,000
500 Other Purchased Services	2,000
600 Supplies	9,000
800 Other Objects	1,250
<b>Total Support Services - Business</b>	<b>\$423,271</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	480,554
200 Personnel Services - Employee Benefits	333,461
300 Purchased Professional and Technical Services	100,075
400 Purchased Property Services	62,800
500 Other Purchased Services	102,525
600 Supplies	261,450
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,340,865</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	54,389
200 Personnel Services - Employee Benefits	48,592
500 Other Purchased Services	1,132,044
<b>Total Student Transportation Services</b>	<b>\$1,235,025</b>

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<u>Description</u>	<u>Amount</u>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,716
500 Other Purchased Services	1,000
600 Supplies	750
<b>Total Support Services - Central</b>	<b>\$7,466</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	9,971
<b>Total Other Support Services</b>	<b>\$9,971</b>
<b>Total Support Services</b>	<b>\$5,424,822</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	176,208
200 Personnel Services - Employee Benefits	74,736
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	63,500
600 Supplies	75,680
800 Other Objects	6,500
<b>Total Student Activities</b>	<b>\$401,624</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	4,200
800 Other Objects	4,800
<b>Total Community Services</b>	<b>\$9,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$410,624</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
900 Other Uses of Funds	1,479,150
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,479,150</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	15,000
<b>Total Interfund Transfers - Out</b>	<b>\$15,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	96,900
<b>Total Budgetary Reserve</b>	<b>\$96,900</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,591,050</b>
<b>TOTAL EXPENDITURES</b>	<b>\$20,302,984</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	912,000	900,000
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	1,023,000	960,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$1,935,000</b>	<b>\$1,860,000</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	\$1,935,000	\$1,860,000

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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	22,545,000	21,810,000
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 General Fund</b>	<b>\$22,545,000</b>	<b>\$21,810,000</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		
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>
<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		

<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>\$22,545,000</b>	<b>\$21,810,000</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	\$22,545,000	\$21,810,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	14,689
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,290,101
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,290,101
5900 Budgetary Reserve	96,900
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,401,690