

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

06-16-2022

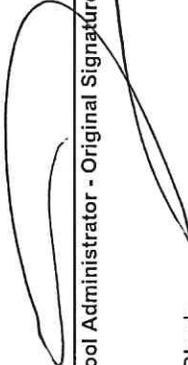
Date



Secretary of the Board - Original Signature Required

06-16-2022

Date



Chief School Administrator - Original Signature Required

06-16-2022

Date

Susan Blesh

(570)893-4900

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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 : Keystone Central SD	COUNTY : Clinton	AUN : 110183602
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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%

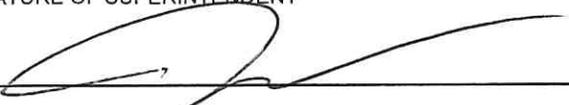
Would you raise property taxes in SY 2022-2023 (compared to 2021-2022)?
 Yes
 No

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

Total Budgeted Expenditures	\$82467833
Ending Unassigned Fund Balance	\$4323283
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.24%

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 06-16-2022
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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 : Keystone Central SD	County : Clinton
AUN Number : 110183602	

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 06-16-2022
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Fund Balance
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.	Unassigned Fund Balance
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Capital Projects; PSERS; Health Improvement and Awareness; Health Insurance Reserves; Personnel; Technology Enhancement Initiatives
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Settlement; COVID Expenses; Curriculum Resources

<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	
0830 Committed Fund Balance	10,215,959
0840 Assigned Fund Balance	711,241
0850 Unassigned Fund Balance	4,323,283
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$15,250,483</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	35,078,100
7000 Revenue from State Sources	40,794,620
8000 Revenue from Federal Sources	6,595,113
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$82,467,833</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$97,718,316</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	22,779,234
6113 Public Utility Realty Taxes	31,524
6114 Payments in Lieu of Current Taxes - State / Local	758,342
6140 Current Act 511 Taxes - Flat Rate Assessments	65,545
6150 Current Act 511 Taxes - Proportional Assessments	7,816,022
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,668,086
6500 Earnings on Investments	71,126
6800 Revenues from Intermediary Sources / Pass-Through Funds	821,756
6940 Tuition from Patrons	75,000
6970 Services Provided Other Funds	70,000
6980 Revenue from Community Services Activities	220,950
6990 Refunds and Other Miscellaneous Revenue	700,515

REVENUE FROM LOCAL SOURCES \$35,078,100

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	21,438,431
7112 Basic Education Funding-Social Security	1,246,179
7220 Vocational Education	385,000
7271 Special Education funds for School-Aged Pupils	3,618,901
7311 Pupil Transportation Subsidy	3,520,232
7312 Nonpublic and Charter School Pupil Transportation Subsidy	250,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	227,033
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	2,718,805
7505 Ready to Learn Block Grant	770,674
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	13,339
7820 State Share of Retirement Contributions	6,531,026

REVENUE FROM STATE SOURCES \$40,794,620

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,465,397
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	229,510
8517 NCLB, Title IV - 21st Century Schools	200,000
8519 NCLB, Title VI - Flexibility and Accountability	73,000
8521 Vocational Education - Operating Expenditures	82,727

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund

4,544,479

REVENUE FROM FEDERAL SOURCES

\$6,595,113

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

82,467,833

Act 1 Index (current): 4.6%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$22,780,000

Amount of Tax Relief for Homestead Exclusions: \$2,718,805

Total Approx. Tax Revenue: \$25,498,805

Approx. Tax Levy for Tax Rate Calculation: \$27,173,158

	Centre	Clinton	Potter	Total
2021-22 Data				
a. Assessed Value	\$35,869,685	\$1,897,078,529	\$4,529,730	\$1,937,477,944
b. Real Estate Mills	44.4400	13.3500	46.2400	
I. 2022-23 Data				
c. 2020 STEB Market Value	\$115,689,232	\$1,940,679,343	\$17,238,429	\$2,073,607,004
d. Assessed Value	\$36,409,850	\$1,904,922,590	\$4,536,600	\$1,945,869,040
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
2021-22 Calculations				
f. 2021-22 Tax Levy	\$1,594,049	\$25,325,998	\$209,455	\$27,129,502
(a * b)				
2022-23 Calculations				
g. Percent of Total Market Value	5.57913%	93.58954%	0.83133%	100.00000%
II.				
h. Rebalanced 2021-22 Tax Levy	\$1,513,590	\$25,390,376	\$225,536	\$27,129,502
(f Total * g)				
i. Base Mills Subject to Index	44.4400	13.3839	49.7901	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	95.00000%	93.00000%	98.00000%	93.15315%
k. Tax Levy Needed	\$1,516,026	\$25,431,234	\$225,899	\$27,173,159
(Approx. Tax Levy * g)				
I. 2022-23 Real Estate Tax Rate				
(k / d * 1000)	41.6300	13.3500	49.7900	
III.				
m. Tax Levy Generated by Mills	\$1,515,742	\$25,430,717	\$225,877	\$27,172,336
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$24,453,531
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$22,779,234
(n * Est. Pct. Collection)				

Act 1 Index (current): 4.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$22,780,000

Amount of Tax Relief for Homestead Exclusions

\$2,718,805

Total Approx. Tax Revenue:

\$25,498,805

Approx. Tax Levy for Tax Rate Calculation:

\$27,173,158

	Centre	Clinton	Potter	Total
Index Maximums				
p. Maximum Mills Based On Index (i * (1 + Index))	46.4842	13.9995	52.0804	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,692,483	\$26,667,964	\$236,268	\$28,596,715
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,209.00	\$22,481.00	\$6,028.00	
Number of Homestead/Farmstead Properties	733	8295	34	9062
Median Assessed Value of Homestead Properties				\$93,800

Act 1 Index (current): 4.6%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$22,780,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$2,718,805</u>			
Total Approx. Tax Revenue:	\$25,498,805			
Approx. Tax Levy for Tax Rate Calculation:	\$27,173,158			

	Centre	Clinton	Potter	Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,718,805	Lowering RE Tax Rate	\$0	\$2,718,805
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$2,718,805

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Centre	36,409,850	41.6300	1,515,742			95.00000%	
Clinton	1,904,922,590	13.3500	25,430,717			93.00000%	
Potter	4,536,600	49.7900	225,877			98.00000%	
Totals:	1,945,869,040		27,172,336	- 2,718,805	= 24,453,531	X 93.15315%	= 22,779,234

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0	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	65,545	65,545
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			65,545	65,545
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	1.000%	0.000%	6,563,700	6,563,700
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	420,322	420,322
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.000	832,000	832,000
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			7,816,022	7,816,022
Total Act 511, Current Taxes				7,881,567
Act 511 Tax Limit -->		2,073,607,004	12	24,883,284
		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>									
	Centre	44.4400	41.6300	-6.31%	Yes	4.6%				
	Clinton	13.3839	13.3500	-0.24%	Yes	4.6%				
	Potter	49.7901	49.7900	0.01%	Yes	4.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	4.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	40,976,891
1200 Special Programs - Elementary / Secondary	10,090,354
1300 Vocational Education	1,659,310
1400 Other Instructional Programs - Elementary / Secondary	181,842
1500 Nonpublic School Programs	59,739
1600 Adult Education Programs	19,435
Total Instruction	\$52,987,571
2000 Support Services	
2100 Support Services - Students	3,331,096
2200 Support Services - Instructional Staff	2,682,853
2300 Support Services - Administration	4,316,780
2400 Support Services - Pupil Health	795,263
2500 Support Services - Business	736,911
2600 Operation and Maintenance of Plant Services	5,549,548
2700 Student Transportation Services	5,069,983
2800 Support Services - Central	1,612,105
Total Support Services	\$24,094,539
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,322,895
3300 Community Services	443,189
Total Operation of Non-Instructional Services	\$1,766,084
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,538,659
5200 Interfund Transfers - Out	600,000
5900 Budgetary Reserve	1,480,980
Total Other Expenditures and Financing Uses	\$3,619,639
Total Estimated Expenditures and Other Financing Uses	\$82,467,833

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,466,814
200 Personnel Services - Employee Benefits	12,054,273
300 Purchased Professional and Technical Services	705,900
400 Purchased Property Services	103,532
500 Other Purchased Services	10,954,493
600 Supplies	583,929
700 Property	105,500
800 Other Objects	2,450
Total Regular Programs - Elementary / Secondary	\$40,976,891
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,652,976
200 Personnel Services - Employee Benefits	3,866,078
300 Purchased Professional and Technical Services	531,400
400 Purchased Property Services	1,500
500 Other Purchased Services	17,000
600 Supplies	16,400
800 Other Objects	5,000
Total Special Programs - Elementary / Secondary	\$10,090,354
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	889,275
200 Personnel Services - Employee Benefits	624,467
400 Purchased Property Services	1,200
500 Other Purchased Services	650
600 Supplies	42,718
700 Property	101,000
Total Vocational Education	\$1,659,310
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	48,588
200 Personnel Services - Employee Benefits	23,254
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	85,000
Total Other Instructional Programs - Elementary / Secondary	\$181,842
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	33,051
200 Personnel Services - Employee Benefits	26,688
Total Nonpublic School Programs	\$59,739
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	10,800
200 Personnel Services - Employee Benefits	4,635
600 Supplies	4,000
Total Adult Education Programs	\$19,435
Total Instruction	\$52,987,571

2022-2023 Final General Fund Budget

LEA : 110183602 Keystone Central SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,917,188
200 Personnel Services - Employee Benefits	1,374,608
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	6,800
600 Supplies	10,900
800 Other Objects	1,600
Total Support Services - Students	\$3,331,096
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,343,262
200 Personnel Services - Employee Benefits	1,309,431
300 Purchased Professional and Technical Services	21,200
500 Other Purchased Services	3,000
600 Supplies	5,960
Total Support Services - Instructional Staff	\$2,682,853
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,164,095
200 Personnel Services - Employee Benefits	1,589,740
300 Purchased Professional and Technical Services	325,700
400 Purchased Property Services	18,600
500 Other Purchased Services	56,400
600 Supplies	96,650
800 Other Objects	65,595
Total Support Services - Administration	\$4,316,780
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	454,621
200 Personnel Services - Employee Benefits	330,942
300 Purchased Professional and Technical Services	4,400
400 Purchased Property Services	1,200
500 Other Purchased Services	100
600 Supplies	4,000
Total Support Services - Pupil Health	\$795,263
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	403,959
200 Personnel Services - Employee Benefits	295,452
500 Other Purchased Services	12,000
600 Supplies	20,000
800 Other Objects	5,500
Total Support Services - Business	\$736,911
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,116,175
200 Personnel Services - Employee Benefits	1,687,973
300 Purchased Professional and Technical Services	26,500

2022-2023 Final General Fund Budget

LEA : 110183602 Keystone Central SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	355,950
500 Other Purchased Services	378,300
600 Supplies	854,150
700 Property	120,000
800 Other Objects	10,500
Total Operation and Maintenance of Plant Services	\$5,549,548
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	83,170
200 Personnel Services - Employee Benefits	79,875
300 Purchased Professional and Technical Services	32,570
500 Other Purchased Services	4,872,368
600 Supplies	2,000
Total Student Transportation Services	\$5,069,983
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	521,541
200 Personnel Services - Employee Benefits	468,451
300 Purchased Professional and Technical Services	53,234
400 Purchased Property Services	80,290
500 Other Purchased Services	94,500
600 Supplies	394,089
Total Support Services - Central	\$1,612,105
Total Support Services	\$24,094,539
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	539,365
200 Personnel Services - Employee Benefits	256,680
300 Purchased Professional and Technical Services	137,075
500 Other Purchased Services	185,480
600 Supplies	79,980
700 Property	81,265
800 Other Objects	43,050
Total Student Activities	\$1,322,895
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	172,000
200 Personnel Services - Employee Benefits	71,689
300 Purchased Professional and Technical Services	40,000
600 Supplies	159,500
Total Community Services	\$443,189
Total Operation of Non-Instructional Services	\$1,766,084
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	250,000
900 Other Uses of Funds	1,288,659

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$1,538,659
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	600,000
Total Interfund Transfers - Out	\$600,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,480,980
Total Budgetary Reserve	\$1,480,980
Total Other Expenditures and Financing Uses	\$3,619,639
TOTAL EXPENDITURES	\$82,467,833

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	15,000,000	15,000,000
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	1,280,000	1,280,000
Other Capital Projects Fund	1,500,000	1,000,000
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 Cash and Short-Term Investments	\$17,780,000	\$17,280,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	8,500,000	8,500,000
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		
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		

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$8,500,000	\$8,500,000
TOTAL CASH AND INVESTMENTS	\$26,280,000	\$25,780,000

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	400,000	250,000
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$400,000	\$250,000

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		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2022 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	\$400,000	\$250,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$400,000	\$250,000
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	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$28,500	\$28,500
TOTAL REVENUES	\$28,500	\$28,500

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	28,500	28,500
Total Revenue from Local Sources	\$28,500	\$28,500
TOTAL REVENUES	\$28,500	\$28,500

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,215,959
0840 Assigned Fund Balance	711,241
0850 Unassigned Fund Balance	4,323,283
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,250,483
5900 Budgetary Reserve	1,480,980
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,731,463