

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2022



President of the Board - Original Signature Required6/8/22

Date

Secretary of the Board - Original Signature Required6/8/22

Date

Chief School Administrator - Original Signature Required06/09/22

DateJennifer Conrad

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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 : Laurel SD	COUNTY : Lawrence	AUN : 104374003
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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	\$20002746
Ending Unassigned Fund Balance	\$499428
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.49%

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 6/9/22
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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 : Laurel SD	County : Lawrence	AUN Number : 104374003
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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 
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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>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$12,500.00 . Provide a justification.	Non-instructional administrator tuition reimbursement is in object 240, but salaries and other benefits are in function 2360.
5270	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2300, Object 100: \$706,646.00 Function 2300, Object 200: \$716,538.00	Included in function 2390 are retiree health insurance benefits that are contained in object 200, but there are no salaries for those retirees.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$12,500.00	Non-instructional administrator tuition reimbursement is in object 240, but salaries and other benefits are in function 2360.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This money is set aside for unexpected expenses throughout the year.
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.	This money is set aside for unexpected expenses throughout the year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This money is set aside for unexpected expenses throughout the year.

<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	46	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	7,947,532	
0850 Unassigned Fund Balance	312,472	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,260,004</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,912,477	
7000 Revenue from State Sources	12,363,196	
8000 Revenue from Federal Sources	1,066,497	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$19,342,170</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$27,602,174</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,350,776
6113 Public Utility Realty Taxes	5,700
6114 Payments in Lieu of Current Taxes - State / Local	14,100
6120 Current Per Capita Taxes, Section 679	21,000
6140 Current Act 511 Taxes - Flat Rate Assessments	21,000
6150 Current Act 511 Taxes - Proportional Assessments	935,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	231,200
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	32,501
6800 Revenues from Intermediary Sources / Pass-Through Funds	108,000
6910 Rentals	450
6940 Tuition from Patrons	150,000
6960 Services Provided Other Local Governmental Units / LEAs	17,750
6990 Refunds and Other Miscellaneous Revenue	15,000
REVENUE FROM LOCAL SOURCES	\$5,912,477
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,643,225
7112 Basic Education Funding-Social Security	380,000
7220 Vocational Education	44,717
7240 Driver Education - Student	1,650
7271 Special Education funds for School-Aged Pupils	883,778
7311 Pupil Transportation Subsidy	448,100
7312 Nonpublic and Charter School Pupil Transportation Subsidy	3,850
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	422,035
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	460,698
7505 Ready to Learn Block Grant	255,143
7820 State Share of Retirement Contributions	1,800,000
REVENUE FROM STATE SOURCES	\$12,363,196
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	183,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	28,000
8517 NCLB, Title IV - 21st Century Schools	14,500
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	4,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	731,107
8751 ARP ESSER Learning Loss	20,865
8752 ARP ESSER Summer Programs	8,025
8753 ARP ESSER Afterschool Programs	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	45,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,000
REVENUE FROM FEDERAL SOURCES	\$1,066,497
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,342,170

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,350,776	
Amount of Tax Relief for Homestead Exclusions	<u>\$460,698</u>	
Total Approx. Tax Revenue:	\$4,811,474	
Approx. Tax Levy for Tax Rate Calculation:	\$5,089,183	
	Lawrence	Total

2021-22 Data		
a. Assessed Value	\$353,868,754	\$353,868,754
b. Real Estate Mills	14.1760	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$479,781,835	\$479,781,835
d. Assessed Value	\$358,999,944	\$358,999,944
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$5,016,443	\$5,016,443
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$5,016,443	\$5,016,443
(f Total * g)		
i. Base Mills Subject to Index	14.1760	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$5,089,183	\$5,089,183
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	14.1760	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,089,183	\$5,089,183
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,628,485
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,350,776
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,350,776	
Amount of Tax Relief for Homestead Exclusions	<u>\$460,698</u>	
Total Approx. Tax Revenue:	\$4,811,474	
Approx. Tax Levy for Tax Rate Calculation:	\$5,089,183	
	Lawrence	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.8280	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,323,251	\$5,323,251
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	\$15,794.00	
Number of Homestead/Farmstead Properties	2097	2097
Median Assessed Value of Homestead Properties		\$93,600

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,350,776
Amount of Tax Relief for Homestead Exclusions	<u>\$460,698</u>
Total Approx. Tax Revenue:	\$4,811,474
Approx. Tax Levy for Tax Rate Calculation:	\$5,089,183
	Lawrence
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$460,698	Lowering RE Tax Rate	\$0	\$460,698
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$460,698

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>Percent Collected</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>						
Lawrence	358,999,944	14.1760	5,089,183					94.00000%	
Totals:	358,999,944		5,089,183	-	460,698	=	4,628,485	X	94.00000% = 4,350,776
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	21,000				
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			\$5.00	\$0.00	21,000	21,000		
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
Total Current Act 511 Taxes – Flat Rate Assessments						21,000	21,000		
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%	860,000	860,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	75,000	75,000		
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						935,000	935,000		
Total Act 511, Current Taxes							956,000		
Act 511 Tax Limit -->					479,781,835	X	12	5,757,382	
					Market Value		Mills	(511 Limit)	

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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> Lawrence	14.1760	14.1760	0.00%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,959,324
1200 Special Programs - Elementary / Secondary	1,550,125
1300 Vocational Education	477,457
1400 Other Instructional Programs - Elementary / Secondary	62,218
Total Instruction	\$11,049,124
2000 Support Services	
2100 Support Services - Students	580,584
2200 Support Services - Instructional Staff	511,190
2300 Support Services - Administration	1,635,669
2400 Support Services - Pupil Health	207,088
2500 Support Services - Business	286,719
2600 Operation and Maintenance of Plant Services	1,702,902
2700 Student Transportation Services	1,099,438
2800 Support Services - Central	154,750
2900 Other Support Services	13,050
Total Support Services	\$6,191,390
3000 Operation of Non-Instructional Services	
3200 Student Activities	753,311
Total Operation of Non-Instructional Services	\$753,311
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	458,221
Total Facilities Acquisition, Construction and Improvement Services	\$458,221
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,250,700
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$1,550,700
Total Estimated Expenditures and Other Financing Uses	\$20,002,746

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,820,596
200 Personnel Services - Employee Benefits	3,398,745
300 Purchased Professional and Technical Services	270,223
400 Purchased Property Services	10,550
500 Other Purchased Services	25,520
600 Supplies	314,325
700 Property	113,800
800 Other Objects	5,565
Total Regular Programs - Elementary / Secondary	\$8,959,324
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	832,346
200 Personnel Services - Employee Benefits	487,780
300 Purchased Professional and Technical Services	148,350
500 Other Purchased Services	67,799
600 Supplies	10,550
700 Property	3,000
800 Other Objects	300
Total Special Programs - Elementary / Secondary	\$1,550,125
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	110,921
200 Personnel Services - Employee Benefits	45,511
300 Purchased Professional and Technical Services	2,125
400 Purchased Property Services	1,500
500 Other Purchased Services	283,775
600 Supplies	11,350
700 Property	20,000
800 Other Objects	2,275
Total Vocational Education	\$477,457
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	26,393
200 Personnel Services - Employee Benefits	17,200
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	250
500 Other Purchased Services	3,000
600 Supplies	375
Total Other Instructional Programs - Elementary / Secondary	\$62,218
Total Instruction	\$11,049,124
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	326,209
200 Personnel Services - Employee Benefits	221,109
300 Purchased Professional and Technical Services	2,100

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,000
600 Supplies	27,686
800 Other Objects	2,480
Total Support Services - Students	\$580,584
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	293,173
200 Personnel Services - Employee Benefits	165,457
300 Purchased Professional and Technical Services	10,700
500 Other Purchased Services	4,500
600 Supplies	36,160
800 Other Objects	1,200
Total Support Services - Instructional Staff	\$511,190
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	706,646
200 Personnel Services - Employee Benefits	716,538
300 Purchased Professional and Technical Services	52,925
400 Purchased Property Services	33,000
500 Other Purchased Services	77,540
600 Supplies	30,215
800 Other Objects	18,805
Total Support Services - Administration	\$1,635,669
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	110,713
200 Personnel Services - Employee Benefits	75,589
300 Purchased Professional and Technical Services	3,480
400 Purchased Property Services	900
500 Other Purchased Services	1,800
600 Supplies	14,300
800 Other Objects	306
Total Support Services - Pupil Health	\$207,088
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	123,615
200 Personnel Services - Employee Benefits	112,454
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	5,700
500 Other Purchased Services	600
600 Supplies	14,400
800 Other Objects	7,950
Total Support Services - Business	\$286,719
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	641,624
200 Personnel Services - Employee Benefits	545,478
300 Purchased Professional and Technical Services	22,400
400 Purchased Property Services	245,300
500 Other Purchased Services	67,300

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<u>Description</u>	<u>Amount</u>
600 Supplies	155,700
700 Property	24,000
800 Other Objects	1,100
Total Operation and Maintenance of Plant Services	\$1,702,902
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	424,900
200 Personnel Services - Employee Benefits	226,739
300 Purchased Professional and Technical Services	2,100
400 Purchased Property Services	18,500
500 Other Purchased Services	56,349
600 Supplies	135,450
700 Property	233,300
800 Other Objects	2,100
Total Student Transportation Services	\$1,099,438
2800 <u>Support Services - Central</u>	
200 Personnel Services - Employee Benefits	12,500
300 Purchased Professional and Technical Services	57,550
400 Purchased Property Services	2,500
500 Other Purchased Services	16,700
600 Supplies	50,000
700 Property	15,500
Total Support Services - Central	\$154,750
2900 <u>Other Support Services</u>	
500 Other Purchased Services	13,050
Total Other Support Services	\$13,050
Total Support Services	\$6,191,390
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	307,723
200 Personnel Services - Employee Benefits	129,067
300 Purchased Professional and Technical Services	108,535
400 Purchased Property Services	18,900
500 Other Purchased Services	50,870
600 Supplies	111,361
700 Property	7,500
800 Other Objects	19,355
Total Student Activities	\$753,311
Total Operation of Non-Instructional Services	\$753,311
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	204,421
600 Supplies	7,600
700 Property	246,200

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<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$458,221
Total Facilities Acquisition, Construction and Improvement Services	\$458,221
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	215,700
900 Other Uses of Funds	1,035,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,250,700
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$1,550,700
TOTAL EXPENDITURES	\$20,002,746

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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	6,780,359	6,200,000
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	41,450	41,600
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	15,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,220	110,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,972,029	\$6,366,600
<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	\$6,972,029	\$6,366,600

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	6,553,600	5,303,600
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	250,000	255,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,755,972	3,800,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$10,559,572	\$9,358,600
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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

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

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<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	\$10,559,572	\$9,358,600

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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	\$10,559,572	\$9,358,600

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Account Description	Amounts
0810 Nonspendable Fund Balance	46
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,100,000
0850 Unassigned Fund Balance	499,428
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,599,428
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,899,474