FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

| 6/15/20 | 2.0 |
|---------------|-----------------------|
| 6/15/20 | 2.0 |
| Date | LL |
| Date 6/15/20 | 22 |
| Date | / |
| (610)921-8000 | Extn :1275 |
| Telephone | Extension |
| - | Date (610)921-8000 |

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

| 6/15/20 | 2.0 |
|---------------|-----------------------|
| 6/15/20 | 2.0 |
| Date | LL |
| Date 6/15/20 | 22 |
| Date | / |
| (610)921-8000 | Extn :1275 |
| Telephone | Extension |
| - | Date (610)921-8000 |

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

24 PS 6-687(a)(1)

| (03/2006) | | |
|------------------------|----------|--------------|
| School District Name : | County : | AUN Number : |
| Muhlenberg SD | Berks | 114065503 |

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 Janett Hyneman | DATE 5/4/2022 |
|----------------------------------------------------------|---------------|
| | |

DUE DATE:

(00/0000)

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

LEA: 114065503 Muhlenberg SD

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Val Number **Description**

- 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.
- 8160 Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.

Justification

The District policy is to maintain 8% of budgeted expenditures in unassigned fund balance as permitted by the School code.

District maintains an Assigned fund balance to help fund anticipated increases in PSERS expense as well as other rising, mandated costs.

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| ITEM | AMOUNTS | |
|------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------|
| Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | | |
| 0810 Nonspendable Fund Balance | 7,831 | |
| 0820 Restricted Fund Balance | | |
| 0830 Committed Fund Balance | | |
| 0840 Assigned Fund Balance | 6,534,414 | |
| 0850 Unassigned Fund Balance | 5,483,760 | |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | <u>\$</u> | <u>12,018,174</u> |
| Estimated Revenues And Other Financing Sources | | |
| 6000 Revenue from Local Sources | 44,817,989 | |
| 7000 Revenue from State Sources | 21,805,018 | |
| 8000 Revenue from Federal Sources | 3,509,270 | |
| 9000 Other Financing Sources | 70,000 | |
| Total Estimated Revenues And Other Financing Sources | \$ | <u>70,202,277</u> |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | <u>\$</u> | 82,220,451 |

Amount

Page 6

| 6111 Current Real Estate Taxes | 38,036,559 |
|---------------------------------------------------------------------------------------------------------------------------------|--------------|
| 6112 Interim Real Estate Taxes | 125,000 |
| 6113 Public Utility Realty Taxes | 40,000 |
| 6114 Payments in Lieu of Current Taxes - State / Local | 6,500 |
| 6140 Current Act 511 Taxes - Flat Rate Assessments | 72,000 |
| 6150 Current Act 511 Taxes - Proportional Assessments | 4,870,000 |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA | 750,000 |
| 6500 Earnings on Investments | 100,000 |
| 6700 Revenues from LEA Activities | 25,000 |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds | 735,430 |
| 6910 Rentals | 5,000 |
| 6920 Contributions and Donations from Private Sources | 2,500 |
| 6990 Refunds and Other Miscellaneous Revenue | 50,000 |
| REVENUE FROM LOCAL SOURCES | \$44,817,989 |
| REVENUE FROM STATE SOURCES | |
| 7111 Basic Education Funding-Formula | 7,454,975 |
| 7112 Basic Education Funding-Social Security | 1,421,350 |
| 7160 Tuition for Orphans Subsidy | 85,000 |
| 7271 Special Education funds for School-Aged Pupils | 2,082,800 |
| 7311 Pupil Transportation Subsidy | 720,000 |
| 7312 Nonpublic and Charter School Pupil Transportation Subsidy | 85,000 |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 1,265,000 |
| 7330 Health Services (Medical, Dental, Nurse, Act 25) | 76,000 |
| 7340 State Property Tax Reduction Allocation | 1,508,059 |
| 7505 Ready to Learn Block Grant | 447,941 |
| 7820 State Share of Retirement Contributions | 6,658,893 |
| REVENUE FROM STATE SOURCES | \$21,805,018 |
| REVENUE FROM FEDERAL SOURCES | |
| 8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government | 88,418 |
| 8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged | 773,080 |
| 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality | 105,347 |
| Teachers and Principals 8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students | 65,870 |
| 8517 NCLB, Title IV - 21St Century Schools | 58,578 |
| 8743 ESSER II - Elementary and Secondary School Emergency Relief Fund | 520,000 |

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<u>Amount</u>

REVENUE FROM FEDERAL SOURCES

| 8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund | 1,348,888 |
|-------------------------------------------------------------------------------------------|------------------|
| 8751 ARP ESSER Learning Loss | 177,000 |
| 8752 ARP ESSER Summer Programs | 62,840 |
| 8755 ARP ESSER Emergency Relief for Other Educational Entities | 92,277 |
| 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) | 211,972 |
| 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program | 5,000 |
| REVENUE FROM FEDERAL SOURCES | \$3,509,270 |
| OTHER FINANCING SOURCES | |
| | |
| 9350 Enterprise Fund Transfers | 50,000 |
| | 50,000 20,000 |
| 9350 Enterprise Fund Transfers | , |

AUN: 114065503 Muhlenberg SD Printed 8/25/2022 2:24:31 PM

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| Act | 1 Index (current): 4.8% | | |
|-----------------------------------------------------------------------------|-------------------------------------------------------|--------------------|-----------------|
| Cal | culation Method: | Rate | |
| | | | |
| Арр | prox. Tax Revenue from RE Taxes: | \$38,036,559 | |
| Amount of Tax Relief for Homestead Exclusions Total Approx. Tax Revenue: | | <u>\$1,508,168</u> | |
| | | \$39,544,727 | |
| Арр | prox. Tax Levy for Tax Rate Calculation: | \$40,927,465 | |
| | | Berks | Total |
| | 2021-22 Data | | |
| | a. Assessed Value | \$1,260,027,500 | \$1,260,027,500 |
| | b. Real Estate Mills | 31.4800 | |
| I. | 2022-23 Data | | |
| | c. 2020 STEB Market Value | \$1,697,058,160 | \$1,697,058,160 |
| | d. Assessed Value | \$1,269,856,200 | \$1,269,856,200 |
| | e. Assessed Value of New Constr/ Renov | \$0 | \$0 |
| | 2021-22 Calculations | | |
| | f. 2021-22 Tax Levy | \$39,665,666 | \$39,665,666 |
| | (a * b) | | |
| | 2022-23 Calculations | | |
| Ш. | g. Percent of Total Market Value | 100.00000% | 100.0000% |
| | h. Rebalanced 2021-22 Tax Levy | \$39,665,666 | \$39,665,666 |
| | (f Total * g) | | |
| | i. Base Mills Subject to Index | 31.4800 | |
| | (h / a * 1000) if no reassessment | | |
| | (h / (d-e) * 1000) if reassessment | | |
| | Calculation of Tax Rates and Levies Generated | | |
| | j. Weighted Avg. Collection Percentage | 96.49223% | 96.49223% |
| | k. Tax Levy Needed | \$40,927,465 | \$40,927,465 |
| | (Approx. Tax Levy * g) | | |
| | I. 2022-23 Real Estate Tax Rate | 32.2300 | |
| 111. | (k / d * 1000) | | |
| | m. Tax Levy Generated by Mills | \$40,927,465 | \$40,927,465 |
| | (I / 1000 * d) | | |
| | n. Tax Levy minus Tax Relief for Homestead Exclusions | | \$39,419,297 |
| | (m - Amount of Tax Relief for Homestead Exclusions |) | |
| | o. Net Tax Revenue Generated By Mills | | \$38,036,559 |
| | (n * Est. Pct. Collection) | | Page 8 |

| 2022 | -2023 Final General Fund Budget | | |
|----------------------------|--------------------------------------------|--------------------|--------------|
| AUN | : 114065503 Muhlenberg SD | | Multi-County |
| Printe | ed 8/25/2022 2:24:31 PM | | |
| Act 1 | Index (current): 4.8% | | |
| Calcu | Ilation Method: | Rate | |
| Appro | ox. Tax Revenue from RE Taxes: | \$38,036,559 | |
| Αποι | unt of Tax Relief for Homestead Exclusions | <u>\$1,508,168</u> | |
| Total Approx. Tax Revenue: | | \$39,544,727 | |
| Appro | ox. Tax Levy for Tax Rate Calculation: | \$40,927,465 | |
| | | Berks | Total |
| I | ndex Maximums | | |
| | p. Maximum Mills Based On Index | 32.9910 | |
| | (i * (1 + Index)) | | |
| | q. Mills In Excess of Index | 0.0000 | |
| | (if (l > p), (l - p)) | | |
| | r. Maximum Tax Levy Based On Index | \$41,893,826 | \$41,893,826 |
| IV. | (p / 1000 * d) | | |
| | s. Millage Rate within Index? | Yes | |
| | (If I > p Then No) | | |
| | t. Tax Levy In Excess of Index | \$0 | \$0 |
| | (if (m > r), (m - r)) | | |
| | u.Tax Revenue In Excess of Index | \$0 | \$0 |
| | (t * Est. Pct. Collection) | | |

| li | nformation Related to Property Tax Relief | | |
|----|-----------------------------------------------|------------|----------|
| | Assessed Value Exclusion per Homestead | \$8,752.00 | |
| v. | Number of Homestead/Farmstead Properties | 5351 | 5351 |
| | Median Assessed Value of Homestead Properties | | \$93,150 |

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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| 2022-2023 Final General Fund Budget | | | | | Real Estate Tax Rate (RETR) Report |
|-------------------------------------------------------------|-------------------------|-------------|-------------------------|-----------------------|---------------------------------------|
| AUN: 114065503 Muhlenberg SD | | | Multi-County Rebalancir | ng Based on Methodolc | ogy of Section 672.1 of School Code |
| Printed 8/25/2022 2:24:31 PM | | | | | Page - 3 of 3 |
| Act 1 Index (current): 4.8% | | | | | l l l l l l l l l l l l l l l l l l l |
| Calculation Method: | Rate | | | | I |
| | ¢28.026.550 | | | | |
| Approx. Tax Revenue from RE Taxes: | \$38,036,559 | | | | |
| Amount of Tax Relief for Homestead Exclusions | <u>\$1,508,168</u> | | | | |
| Total Approx. Tax Revenue: | \$39,544,727 | | | | |
| Approx. Tax Levy for Tax Rate Calculation: | \$40,927,465 | | | | |
| | Berks | | Total | | |
| | | | | | |
| State Property Tax Reduction Allocation used for: Homeste | ad Exclusions | \$1,508,059 | Lowering RE Tax Rate | \$0 | \$1,508,059 |
| Prior Year State Property Tax Reduction Allocation used for | r: Homestead Exclusions | \$109 | | | \$109 |
| Amount of Tax Relief from State/Local Sources | | | | | \$1,508,168 |

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Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511) Page - 1 of 1

CODE

| 6111 <u>Curre</u> | ent Real Estate Taxes | Amount of Ta | | s Homestead | Net Tax Revenue |
|-------------------|-----------------------------------------------------------|----------------------------|----------------------------------------|----------------------|--------------------------|
| County Nam | ne Taxable Assessed Value Real Estate Mills Tax Levy Gene | rated by Mills Homestead E | Exclusions Exclusions | sions Percent Colle | ected Generated By Mills |
| Berks | 1,269,856,200 32.2300 | 40,927,465 | | 96.4 | 9223% |
| Totals: | 1,269,856,200 | 40,927,465 - | 1,508,168 = | 39,419,297 X 96.4 | 9223% = 38,036,559 |
| | | Rate | | | Estimated Revenue |
| 6120 | Current Per Capita Taxes, Section 679 | \$0.00 | | | 0 |
| 6140 | Current Act 511 Taxes– Flat Rate Assessments | Rate | Add'l Rate (if appl.) | <u>Tax Levy</u> | Estimated Revenue |
| 6141 | Current Act 511 Per Capita Taxes | <u>1(ale</u> \$0.00 | <u>Add i Nate (ii appi.)</u> \$0.00 | <u>10x Levy</u> 0 | <u>Estimated Revende</u> |
| 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 | 72,000 | 72,000 |
| 6144 | Current Act 511 Trailer Taxes | \$0.00 | \$0.00 | 0 | 0 |
| 6145 | Current Act 511 Business Privilege Taxes- Flat Rate | \$0.00 | \$0.00 | 0 | 0 |
| 6146 | Current Act 511 Mechanical Device Taxes- Flat Rate | \$0.00 | \$0.00 | 0 | 0 |
| 6149 | Current Act 511 Taxes, Other Flat Rate Assessments | \$0.00 | \$0.00 | 0 | 0 |
| | Total Current Act 511 Taxes – Flat Rate Assessments | | | 72,000 | 72,000 |
| 6150 | Current Act 511 Taxes- Proportional Assessments | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
| 6151 | Current Act 511 Earned Income Taxes | 0.500% | 0.000% | 3,250,000 | 3,250,000 |
| 6152 | Current Act 511 Occupation Taxes | 0.000 | 0.000 | 0 | 0 |
| 6153 | Current Act 511 Real Estate Transfer Taxes | 0.500% | 0.000% | 635,000 | 635,000 |
| 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 | 0.7500 | 0.000 | 985,000 | 985,000 |
| 6159 | Current Act 511 Taxes, Other Proportional Assessments | 0 | 0 | 0 | 0 |
| | Total Current Act 511 Taxes – Proportional Assessments | | | 4,870,000 | 4,870,000 |
| | Total Act 511, Current Taxes | | | | 4,942,000 |
| | | Act 511 Tax Limit | > 1,697,058,160 |) X 12 | 20,364,698 |
| | | | Market Value | e Mills | (511 Limit) |

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| Тах | | Tax Rate Ch | arged in: | Percent | Less than | | Additional Charg | | Percent | Less than |
|--------------|---------------------------------------------|-------------------------|-----------|-------------------|----------------------|-------|-------------------------|---------|-------------------|----------------------|
| Functio n | Description | 2021-22 (Rebalanced) | 2022-23 | Change in Rate | or equal to Index | Index | 2021-22 (Rebalanced) | 2022-23 | Change in Rate | or equal to Index |
| 6111 | Current Real Estate Taxes | | | | | | | · | | |
| | Berks | 31.4800 | 32.2300 | 2.39% | Yes | 4.8% | | | | |
| Curre | ent Act 511 Taxes- Flat Rate Assessments | | | | | | | | | |
| 6143 | Current Act 511 Local Services Taxes | \$5.00 | \$5.00 | 0.00% | Yes | 4.8% | | | | |
| Curre | ent Act 511 Taxes- Proportional Assessments | | | | | | | | | |
| 6151 | Current Act 511 Earned Income Taxes | 0.500% | 0.500% | 0.00% | Yes | 4.8% | | | | |
| 6153 | Current Act 511 Real Estate Transfer Taxes | 0.500% | 0.500% | 0.00% | Yes | 4.8% | | | | |
| 6157 | Current Act 511 Mercantile Taxes | 0.7500 | 0.7500 | 0.00% | Yes | 4.8% | | | | |

| LEA : 114065503 Muhlenberg SD | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| Printed 8/25/2022 2:24:35 PM | Page - 1 of 1 |
| Description | Amount |
| 1000 Instruction 1100 Regular Programs - Elementary / Secondary 1200 Special Programs - Elementary / Secondary 1300 Vocational Education 1400 Other Instructional Programs - Elementary / Secondary 1500 Nonpublic School Programs | 27,540,154 10,956,515 2,264,686 1,646,590 41,000 |
| Total Instruction | \$42,448,945 |
| 2000Support Services2100Support Services - Students2200Support Services - Instructional Staff2300Support Services - Administration2400Support Services - Pupil Health2500Support Services - Business2600Operation and Maintenance of Plant Services2700Student Transportation Services2800Support Services - Central2900Other Support Services | 3,319,745 1,957,091 4,624,631 1,042,950 681,869 5,251,266 2,769,041 1,348,512 43,000 |
| Total Support Services | \$21,038,105 |
| 3000 Operation of Non-Instructional Services 3200 Student Activities 3300 Community Services 3400 Scholarships and Awards | 1,856,682 182,993 2,000 |
| Total Operation of Non-Instructional Services | \$2,041,675 |
| 4000 Facilities Acquisition, Construction and Improvement Services 4000 Facilities Acquisition, Construction and Improvement Services | 85,000 |
| Total Facilities Acquisition, Construction and Improvement Services | \$85,000 |
| 5000 Other Expenditures and Financing Uses 5100 Debt Service / Other Expenditures and Financing Uses 5200 Interfund Transfers - Out | 2,500 5,704,850 |
| Total Other Expenditures and Financing Uses | \$5,707,350 |
| Total Estimated Expenditures and Other Financing Uses | \$71,321,075 |

| 2022-2023 Final General Fund Budget | Estimated Expenditures and Other Financing Uses: Detail |
|-------------------------------------------------------------------|---------------------------------------------------------|
| LEA : 114065503 Muhlenberg SD | |
| Printed 8/25/2022 2:24:37 PM | Page - 1 of 4 |
| Description | Amount |
| 1000 Instruction | |
| 1100 <u>Regular Programs - Elementary / Secondary</u> | |
| 100 Personnel Services - Salaries | 14,777,953 |
| 200 Personnel Services - Employee Benefits | 9,062,733 |
| 300 Purchased Professional and Technical Services | 1,341,530 |
| 400 Purchased Property Services | 77,690 |
| 500 Other Purchased Services 600 Supplies | 838,430 |
| 800 Other Objects | 1,441,468 350 |
| Total Regular Programs - Elementary / Secondary | \$30 \$27,540,154 |
| 1200 <u>Special Programs - Elementary / Secondary</u> | ····· |
| 100 Personnel Services - Salaries | 5,051,744 |
| 200 Personnel Services - Employee Benefits | 3,491,379 |
| 300 Purchased Professional and Technical Services | 481,650 |
| 400 Purchased Property Services | 600 |
| 500 Other Purchased Services | 1,885,750 |
| 600 Supplies 800 Other Objects | 44,372 |
| Total Special Programs - Elementary / Secondary | 1,020 \$10,956,515 |
| 1300 Vocational Education | |
| 500 Other Purchased Services | 2,264,686 |
| Total Vocational Education | \$2,264,686 |
| 1400 Other Instructional Programs - Elementary / Secondary | |
| 100 Personnel Services - Salaries | 1,001,308 |
| 200 Personnel Services - Employee Benefits | 521,282 |
| 300 Purchased Professional and Technical Services | 4,200 |
| 400 Purchased Property Services 500 Other Purchased Services | 10,000 |
| 600 Supplies | 90,575 425 |
| 800 Other Objects | 18,800 |
| Total Other Instructional Programs - Elementary / Secondary | \$1,646,590 |
| 1500 Nonpublic School Programs | |
| 300 Purchased Professional and Technical Services | 41,000 |
| Total Nonpublic School Programs | \$41,000 |
| Total Instruction | \$42,448,945 |
| 2000 Support Services | |
| 2100 Support Services - Students | |
| 100 Personnel Services - Salaries | 1,977,111 |
| 200 Personnel Services - Employee Benefits | 1,207,379 |
| 300 Purchased Professional and Technical Services 600 Supplies | 114,400 |
| 800 Other Objects | 20,355 500 |
| Total Support Services - Students | \$3,319,745 |
| Page 14 | + - <i>, ,</i> - |

| 2022-2023 Final General Fund Budget | Estimated Expenditures and Other Financing Uses: Detail |
|-----------------------------------------------------------------|---------------------------------------------------------|
| LEA : 114065503 Muhlenberg SD | |
| Printed 8/25/2022 2:24:37 PM | Page - 2 of 4 |
| Description | Amount |
| 2200 <u>Support Services - Instructional Staff</u> | |
| 100 Personnel Services - Salaries | 1,035,516 |
| 200 Personnel Services - Employee Benefits | 837,930 |
| 300 Purchased Professional and Technical Services | 19,540 |
| 400 Purchased Property Services | 2,000 |
| 500 Other Purchased Services | 7,400 |
| 600 Supplies | 51,955 |
| 800 Other Objects | 2,750 |
| Total Support Services - Instructional Staff | \$1,957,091 |
| 2300 Support Services - Administration | |
| 100 Personnel Services - Salaries | 2,419,197 |
| 200 Personnel Services - Employee Benefits | 1,657,351 |
| 300 Purchased Professional and Technical Services | 318,450 |
| 400 Purchased Property Services 500 Other Purchased Services | 43,300 |
| 600 Supplies | 82,764 57,320 |
| 800 Other Objects | 46,249 |
| Total Support Services - Administration | \$4,624,631 |
| 2400 Support Services - Pupil Health | |
| 100 Personnel Services - Salaries | 481,936 |
| 200 Personnel Services - Employee Benefits | 310,386 |
| 300 Purchased Professional and Technical Services | 222,500 |
| 600 Supplies | 28,128 |
| Total Support Services - Pupil Health | \$1,042,950 |
| 2500 Support Services - Business | |
| 100 Personnel Services - Salaries | 377,221 |
| 200 Personnel Services - Employee Benefits | 239,698 |
| 400 Purchased Property Services | 6,600 |
| 500 Other Purchased Services | 5,600 |
| 600 Supplies 800 Other Objects | 51,200 |
| Total Support Services - Business | 1,550 \$681,869 |
| 2600 <u>Operation and Maintenance of Plant Services</u> | φυσι,ουσ |
| 100 Personnel Services - Salaries | 1,978,076 |
| 200 Personnel Services - Employee Benefits | 1,474,832 |
| 300 Purchased Professional and Technical Services | 59,300 |
| 400 Purchased Property Services | 517,000 |
| 500 Other Purchased Services | 292,127 |
| 600 Supplies | 911,531 |
| 700 Property | 18,000 |
| 800 Other Objects | 400 |
| Total Operation and Maintenance of Plant Services | \$5,251,266 |
| 2700 Student Transportation Services | |
| 100 Personnel Services - Salaries | 72,057 |
| 200 Personnel Services - Employee Benefits Page 15 | 50,424 |

| LEA : 114065503 Muhlenberg SD | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| Printed 8/25/2022 2:24:37 PM | Page - 3 of 4 |
| Description 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property | <u>Amount</u> 5,660 2,604,900 16,000 |
| Total Student Transportation Services | 20,000 \$2,769,041 |
| 2800 Support Services - Central 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies | 628,192 441,780 35,550 73,840 58,750 110,400 |
| Total Support Services - Central | \$1,348,512 |
| 2900 <u>Other Support Services</u> 500 Other Purchased Services | 43,000 |
| Total Other Support Services Total Support Services | \$43,000 \$21,038,105 |
| 3000 Operation of Non-Instructional Services | φ2 1,030,105 |
| 3200 Student Activities 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects | 942,999 459,748 8,500 12,000 63,420 303,750 45,000 21,265 |
| Total Student Activities | \$1,856,682 |
| 3300 Community Services 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 600 Supplies | 93,962 52,817 18,500 17,714 |
| Total Community Services | \$182,993 |
| 3400 Scholarships and Awards 400 Purchased Property Services 600 Supplies | 1,000 1,000 |
| Total Scholarships and Awards | \$2,000 |
| Total Operation of Non-Instructional Services | \$2,041,675 |
| 4000 Facilities Acquisition Construction and Improvement Services | |

4000 Facilities Acquisition, Construction and Improvement Services

4000 Facilities Acquisition, Construction and Improvement Services

400 Purchased Property Services

2022-2023 Final General Fund Budget

| 2022-2023 Final General Fund Budget | Estimated Expenditures and Other Financing Uses: Detail |
|---------------------------------------------------------------------|---------------------------------------------------------|
| LEA : 114065503 Muhlenberg SD | |
| Printed 8/25/2022 2:24:37 PM | Page - 4 of 4 |
| Description | Amount |
| Total Facilities Acquisition, Construction and Improvement Services | \$85,000 |
| Total Facilities Acquisition, Construction and Improvement Services | \$85,000 |
| 5000 Other Expenditures and Financing Uses | |
| 5100 Debt Service / Other Expenditures and Financing Uses | |
| 800 Other Objects | 2,500 |
| Total Debt Service / Other Expenditures and Financing Uses | \$2,500 |
| 5200 Interfund Transfers - Out | |
| 900 Other Uses of Funds | 5,704,850 |
| Total Interfund Transfers - Out | \$5,704,850 |
| Total Other Expenditures and Financing Uses | \$5,707,350 |
| TOTAL EXPENDITURES | \$71,321,075 |

| 2022-2023 Final General Fund Budget | | Schedule Of Cash And Investments (CAIN) |
|-------------------------------------|---------------------|-----------------------------------------|
| LEA : 114065503 Muhlenberg SD | | |
| Printed 8/25/2022 2:24:38 PM | | Page - 1 of 2 |
| Cash and Short-Term Investments | 06/30/2022 Estimate | 06/30/2023 Projection |
| General Fund | 16.600.000 | 15.480.000 |

| Total Cash and Short-Term Investments | \$20,768,000 | \$19,230,000 |
|--------------------------------------------------------------|--------------|--------------|
| Permanent Fund | | |
| Other Agency Fund | | |
| Activity Fund | | |
| Pension Trust Fund | | |
| Investment Trust Fund | | |
| Private Purpose Trust Fund | | |
| Internal Service Fund | | |
| Other Enterprise Funds | | |
| Child Care Operations Fund | | |
| Food Service / Cafeteria Operations Fund | 1,400,000 | 1,000,000 |
| Debt Service Fund | | |
| Other Capital Projects Fund | 18,000 | |
| Capital Reserve Fund - § 1431 | 2,700,000 | 2,700,000 |
| Capital Reserve Fund - § 690, §1850 | | |
| Athletic / School-Sponsored Extra Curricular Activities Fund | 50,000 | 50,000 |
| Other Comptroller-Approved Special Revenue Funds | | |
| Public Purpose (Expendable) Trust Fund | | |
| General Fund | 16,600,000 | 15,480,000 |

| Long-Term Investments | 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 | Pogo 19 | |

| 2022-2023 Final General Fund Budget | | Schedule Of Cash And Investments (CAIN) |
|-------------------------------------|---------------------|-----------------------------------------|
| LEA : 114065503 Muhlenberg SD | | |
| Printed 8/25/2022 2:24:38 PM | | Page - 2 of 2 |
| Long-Term Investments | 06/30/2022 Estimate | 06/30/2023 Projection |
| Permanent Fund | | |
| Total Long-Term Investments | | |
| TOTAL CASH AND INVESTMENTS | \$20,768,000 | \$19,230,000 |

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| Books Payable02.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.010.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.000.0002.0 | Long-Term Indebtedness | 06/30/2022 Estimate | 06/30/2023 Projection |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|---------------------|-----------------------|
| 6200 Extended-Term Financing Agreements Payable 340,000 347,000 6360 Authority Lease Obligations 340,000 10,400,000 6350 Other Post-Employment Benefits (OPEB) 3,000,000 10,400,000 6350 Other Noncurrent Liabilities 350,750,000 \$28,322,000 Tota General Fund \$30,750,000 \$28,322,000 Other Sector Fundions \$28,322,000 Other Charge Colspan="2">Other Charge Colspan="2" | General Fund | | |
| 6580 Lasse-Purchase Obligations 340,000 347,000 0559 Authority Lease Obligations 9,800,000 10,400,000 0559 Other Post-Employment Benefits (OPEB) 9,800,000 26,322,000 0569 Other Noncurrent Labilities 530,750,000 326,322,000 0501 Bonds Payable 530,750,000 326,322,000 0502 Extended-Term Financing Agreements Payable 530,750,000 326,322,000 0503 Muthority Lease Obligations 530,750,000 326,322,000 0504 Accoundiated Compensated Assences 550,800 550,800,800 05050 Authority Lease Obligations 550,500 550,500 550,500 0506 Other Post-Employment Benefits (OPEB) 550,500 550,500 550,500 0509 Other Noncurrent Liabilities 550,500 550,500 550,500 0501 Bonds Payable 550,500 550,500 550,500 0502 Extended-Term Financing Agreements Payable 550,500 550,500 550,500 550,500 550,500 550,500 550,500 550,500 550,500 550,500 550,500 | 0510 Bonds Payable | 20,610,000 | 15,575,000 |
| 6540Accumulated Compensated Absences340,000347,0000560Other Pola-Employment Benefits (OPEB)9,800,00010,400,0000599Other Noncurrent Liabilities530,750,000526,322,0000500Bonds Payable530,750,000526,322,0000510Bonds Payable530,750,000526,322,0000520Extended-Tem Financing Agreements Payable5405400530Commulated Compensated Absences5415410540Accumulated Compensated Absences5445440550Authority Lasse Obligations5445440560Other Pola-Employment Benefits (OPEB)5445440560Other Noncurrent Liabilities5445440570Bonds Payable5445440580Bonds Payable5445440590Other Noncurrent Liabilities5440590Extended-Tem Financing Agreements Payable5440592Extended-Tem Financing Agreements Payable5440593Lasse Obligations5440593Commune Banefits (OPEB)5440593Lasse Obligations5440594Accumulated Compensated Absences5440595Authority Lasse Obligations5440594Accumulated Compensated Absences5440595Authority Lasse Obligations5440595Authority Lasse Obligations5440595Authority Lasse Obligations5440595Authority Lasse Obligations< | 0520 Extended-Term Financing Agreements Payable | | |
| 6550 Authority Lease Obligations 9,800.000 10,400.000 0569 Other Post-Employment Benefits (OPEB) 380,750,000 \$28,322,000 Total General Fund \$30,750,000 \$28,322,000 Public Purpose (Expendable) Trust Fund Stended-Term Financing Agreements Payable Office Compensated Absences Office Payable | 0530 Lease-Purchase Obligations | | |
| 0580 0 Nuer Post-Employment Benefits (OPEB) 9,900,000 10,400,000 0590 Other Noncurrent Liabilities 530,750,000 \$26,322,000 Public Purpose (Expendabe) Trust Fund 530,750,000 \$26,322,000 0510 Bonds Payable 530,750,000 \$26,322,000 0520 Extended-Term Financing Agreements Payable 530,750,000 \$26,322,000 0530 Lasae-Purchase Obligations 530,750,000 \$26,322,000 0540 Accumulated Compensated Absences 550 550 0550 Authority Lasse Obligations 550 550 0560 Other Post-Employment Benefits (OPEB) 550 550 0550 Authority Lasse Obligations 550 550 0550 Nuthority Lasse Obligations 550 550 0550 Stended-Term Financing Agreements Payable 550 550 0550 Authority Lasse Obligations 550 550 | 0540 Accumulated Compensated Absences | 340,000 | 347,000 |
| 6599 Other Noncurrent Liabilities 7016 Sto,750,000 \$26,22,000 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 | | |
| Total General Fund\$30,750,000\$26,322,000Public Purpose (Expendable) Trust Fund0510 Bonds Payable0520 Extended-Term Financing Agreements Payable0530 Lease-Purchase Obligations0540 Accumulated Compensated Absences0550 Authority Lease Obligations0560 Other Post-Employment Benefits (OPEB)0599 Other Noncurrent LiabilitiesTotal Public Purpose (Expendable) Trust Fund0510 Bonds Payable0520 Extended-Term Financing Agreements Payable0530 Lease-Purchase Obligations0540 Accumulated Compensated Absences0550 Authority Lease Obligations0560 Other Post-Employment Benefits (OPEB)0599 Other Noncurrent LiabilitiesTotal Other Comptroller-Approved Special Revenue FundsAthetic / School-Sponsored Extra Curricular Activities Fund0510 Bonds Payable0520 Extended-Term Financing Agreements Payable0520 Extended-Compensated Absences0530 Lease-Purchase Obligations0540 Accumulated Compensated Absences< | 0560 Other Post-Employment Benefits (OPEB) | 9,800,000 | 10,400,000 |
| 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) 0590 Other Noncurrent Liabilities Total Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0531 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0589 Other Noncurrent Liabilities Total Other Comptroller-Approved Special Revenue Funds Atthetic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Other Noncurrent Liabilities | 0599 Other Noncurrent Liabilities | | |
| 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 70tal 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 0550 Lease-Purchase Obligations 0550 Authority Lease Obligations 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0550 Authority Lease Obligations 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) | Total General Fund | \$30,750,000 | \$26,322,000 |
| 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 Total Public Purpose (Expendable) Trust Fund 0610 Bonds Payable 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0560 Other Inoncurrent Liabilities Total Other Comptroller-Approved Special Revenue Funds Athetic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0520 Extended-Term Financing Agreements Payable 0530 Other Post-Employment Benefits (OPEB) 0540 Bonds Payable | Public Purpose (Expendable) Trust Fund | | |
| 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 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0560 Other Post-Employment Benefits (OPEB) 0559 Other Comptroller-Approved Special Revenue Funds Athetic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0520 Extended-Term Financing Agreements Payable 0520 Extended-Term Financing Agreements Payable | 0510 Bonds Payable | | |
| 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) 0550 Authority Lease Obligations 0550 Stander Frangloyment Benefits (OPEB) 0550 Stander Lerrity Lease Intextret Lease Lease Lease Lease Lease Lease Lea | 0520 Extended-Term Financing Agreements Payable | | |
| 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 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0560 Other Noncurrent Liabilities Total Other Comptroller-Approved Special Revenue Funds Attletic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0531 Bonds Payable 0532 Extended-Term Financing Agreements Payable 0533 Lease-Purchase Obligations 0540 Accumulated Compensated Absences | 0530 Lease-Purchase 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 Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 05310 Bonds Payable 0540 Accumulated Comprosed Extra Curricular Activities Fund | 0540 Accumulated Compensated Absences | | |
| 0599 Other Noncurrent Liabilities Dother 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 Comptroller-Approved Special Revenue Funds Dter Comptroller-Approved Special Revenue Funds Dter Noncurrent Liabilities Dter Noncurrent Liabilities Dter Noncurrent Liabilities Dter Noncurrent Liabilities Dtet Comptroller-Approved Special Revenue Funds Dtet Comptroller-Approved Special Revenue Funds Dtet Sonosred 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 | | |
| 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 0510 Bonds Payable 0510 Bonds Payable 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences | 0560 Other Post-Employment Benefits (OPEB) | | |
| 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 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 | 0599 Other Noncurrent Liabilities | | |
| 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 | Total Public Purpose (Expendable) Trust Fund | | |
| 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 | Other Comptroller-Approved Special Revenue Funds | | |
| bease-Purchase Obligations bease-Purchase Obligations bease-Obligations | 0510 Bonds Payable | | |
| 6540 Accumulated Compensated Absences 6550 Authority Lease Obligations 6560 Other Post-Employment Benefits (OPEB) 6599 Other Noncurrent Liabilities Total Uter Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund 6510 Bonds Payable 6520 Extended-Term Financing Agreements Payable 6530 Lease-Purchase Obligations 6540 Accumulated Compensated Absences | 0520 Extended-Term Financing Agreements Payable | | |
| Authority Lease Obligations Other Post-Employment Benefits (OPEB) 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 | 0530 Lease-Purchase 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 | 0540 Accumulated Compensated Absences | | |
| 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 | | |
| 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 | 0560 Other Post-Employment Benefits (OPEB) | | |
| Athletic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences | 0599 Other Noncurrent Liabilities | | |
| 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences | Total Other Comptroller-Approved Special Revenue Funds | | |
| 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences | Athletic / School-Sponsored Extra Curricular Activities Fund | | |
| 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences | 0510 Bonds Payable | | |
| 0540 Accumulated Compensated Absences | 0520 Extended-Term Financing Agreements Payable | | |
| | 0530 Lease-Purchase Obligations | | |
| 0550 Authority Lasso Obligations | 0540 Accumulated Compensated Absences | | |
| USU AUTIONY Lease Obligations | 0550 Authority Lease Obligations | | |
| 0560 Other Post-Employment Benefits (OPEB) | 0560 Other Post-Employment Benefits (OPEB) | | |
| 0599 Other Noncurrent Liabilities | 0599 Other Noncurrent Liabilities | | |
| Total Athletic / School-Sponsored Extra Curricular Activities Fund | Total Athletic / School-Sponsored Extra Curricular Activities Fund | | |
| Capital Reserve Fund - § 690, §1850 | Capital Reserve Fund - § 690, §1850 | | |
| 0510 Bonds Payable | 0510 Bonds Payable | | |

0520 Extended-Term Financing Agreements Payable

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Long-Term Indebtedness

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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06/30/2022 Estimate

06/30/2023 Projection

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06/30/2022 Estimate

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2022-2023 Final General Fund Budget

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Long-Term Indebtedness

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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Long-Term Indebtedness

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

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06/30/2022 Estimate

06/30/2023 Projection

| 2022-2023 Final General Fund Budget | | Schedule Of Indebtedness (DEBT) |
|--------------------------------------------|---------------------|---------------------------------|
| LEA : 114065503 Muhlenberg SD | | |
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| 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 Permanent Fund | | |
| Total Long-Term Indebtedness | \$30,750,000 | \$26,322,000 |

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|--------------------------------------------------------------|---------------------|-----------------------|
| Short-Term Payables | 06/30/2022 Estimate | 06/30/2023 Projection |
| General Fund | 5,703,900 | 5,704,850 |
| 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 | \$5,703,900 | \$5,704,850 |
| TOTAL INDEBTEDNESS | \$36,453,900 | \$32,026,850 |

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2022-2023 Final General Fund Budget LEA : 114065503 Muhlenberg SD Printed 8/25/2022 2:24:40 PM Account Description

| Account Description | Amounts |
|-----------------------------------------------------------------|--------------|
| 0810 Nonspendable Fund Balance | 7,831 |
| 0820 Restricted Fund Balance | |
| 0830 Committed Fund Balance | |
| 0840 Assigned Fund Balance | 5,193,690 |
| 0850 Unassigned Fund Balance | 5,705,686 |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned | \$10,899,376 |

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$10,907,207