

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/10/2022



President of the Board - Original Signature Required

6/22/22
Date

Secretary of the Board - Original Signature Required

6/22/22
Date

Chief School Administrator - Original Signature Required

6/22/22
Date

Teri Biddle

Contact Person

(814)766-4706

Extn :

Telephone

Extension

tbiddle@nbcsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Bedford County SD	COUNTY : Bedford	AUN : 108056004
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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 ☒

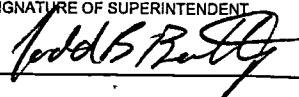
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$15573310
Ending Unassigned Fund Balance	\$1550866
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.95%

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 6/22/22
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DUE DATE: AUGUST 15, 2022

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Bedford County SD	COUNTY : Bedford	AUN : 108056004
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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%

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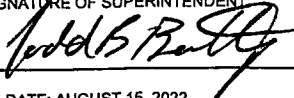
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Chief School Administrator - Original Signature Required

6/22/22

Date

Teri Biddle

Contact Person

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Extn :

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Extension

tbiddle@nbcsd.org

Email Address

**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 : Northern Bedford County SD	County : Bedford	AUN Number : 108056004
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6/22/22
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$60,144.00 Function 2200, Object 200: \$70,866.00	Function 2271 has tuition reimbursement which is under the 200 series expenditures non related to the payroll compared in object 100
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve for expenditures un-anticipated at budget adoption or in reserve if they are needed for the 22/23 school 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.	PSERS retirement expenditures; Uncompensated absences; Technology
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This unassigned fund balance is used to balance the budgetary deficit for 2022/23
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS Stabilization Fund for use of Employer Retirement payments as designated by the school board.

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$60,144.00 Function 2200, Object 200: \$70,866.00</p>	Function 2271 has tuition reimbursement which is under the 200 series expenditures non related to the payroll compared in object 100
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8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS Stabilization Fund for use of Employer Retirement payments as designated by the school board.

<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	1,596,000
0840 Assigned Fund Balance	1,926,006
0850 Unassigned Fund Balance	2,611,037
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,133,043</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	4,339,791
7000 Revenue from State Sources	9,696,373
8000 Revenue from Federal Sources	624,308
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$14,660,472</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$20,793,515</u>

LEA : 108056004 Northern Bedford County SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,120,762
6113 Public Utility Realty Taxes	3,800
6114 Payments in Lieu of Current Taxes - State / Local	13,069
6120 Current Per Capita Taxes, Section 679	22,210
6140 Current Act 511 Taxes - Flat Rate Assessments	62,300
6150 Current Act 511 Taxes - Proportional Assessments	610,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	117,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	56,650
6800 Revenues from Intermediary Sources / Pass-Through Funds	312,000
6910 Rentals	8,000
6990 Refunds and Other Miscellaneous Revenue	4,000
REVENUE FROM LOCAL SOURCES	\$4,339,791
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,087,713
7112 Basic Education Funding-Social Security	351,779
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	105,598
7271 Special Education funds for School-Aged Pupils	658,737
7311 Pupil Transportation Subsidy	570,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	21,000
7340 State Property Tax Reduction Allocation	408,482
7505 Ready to Learn Block Grant	192,894
7820 State Share of Retirement Contributions	1,250,170
REVENUE FROM STATE SOURCES	\$9,696,373
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	235,276
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	36,495
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	22,537
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	240,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	70,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000
REVENUE FROM FEDERAL SOURCES	\$624,308
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	14,660,472

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,120,762	
Amount of Tax Relief for Homestead Exclusions	<u>\$408,482</u>	
Total Approx. Tax Revenue:	\$3,529,244	
Approx. Tax Levy for Tax Rate Calculation:	\$3,693,495	
	Bedford	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$408,164,450	\$408,164,450
b. Real Estate Mills	8.7500	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$396,600,854	\$396,600,854
d. Assessed Value	\$409,932,890	\$409,932,890
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$3,571,439	\$3,571,439
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$3,571,439	\$3,571,439
(f Total * g)		
i. Base Mills Subject to Index	8.7500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$3,693,495	\$3,693,495
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	9.0100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,693,495	\$3,693,495
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,285,013
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,120,762
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,120,762	
Amount of Tax Relief for Homestead Exclusions	<u>\$408,482</u>	
Total Approx. Tax Revenue:	\$3,529,244	
Approx. Tax Levy for Tax Rate Calculation:	\$3,693,495	
	Bedford	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	9.1612	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,755,477	\$3,755,477
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	\$23,842.00	
Number of Homestead/Farmstead Properties	1927	1927
Median Assessed Value of Homestead Properties		\$116,200

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,120,762
Amount of Tax Relief for Homestead Exclusions	<u>\$408,482</u>
Total Approx. Tax Revenue:	\$3,529,244
Approx. Tax Levy for Tax Rate Calculation:	\$3,693,495
	Bedford
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$408,482	Lowering RE Tax Rate	\$0	\$408,482
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$408,482

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 108056004 Northern Bedford County SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/27/2022 11:23:09 AM				Page - 1 of 1			
CODE							
6111 Current Real Estate Taxes							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Bedford	409,932,890	9.0100	3,693,495			95.00000%	
Totals:	409,932,890		3,693,495	- 408,482 =	3,285,013 X	95.00000%	= 3,120,762
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	22,210		
6140	Current Act 511 Taxes– Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	14,800	14,800
6142	Current Act 511 Occupation Taxes– Flat Rate			\$10.00	\$0.00	29,500	29,500
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	18,000	18,000
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						62,300	62,300
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%	535,000	535,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	65,000	65,000
6154	Current Act 511 Amusement Taxes			10.000%	0.000%	10,000	10,000
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						610,000	610,000
Total Act 511, Current Taxes							672,300
Act 511 Tax Limit -->				396,600,854 X	12	4,759,210	
				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>									
	Bedford	8.7500	9.0100	2.98%	Yes	4.7%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.7%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	4.7%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.7%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	4.7%				

LEA : 108056004 Northern Bedford County SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,329,468
1200 Special Programs - Elementary / Secondary	2,464,982
1300 Vocational Education	584,507
1400 Other Instructional Programs - Elementary / Secondary	45,308
1800 Pre-Kindergarten	166,108
Total Instruction	\$9,590,373
2000 Support Services	
2100 Support Services - Students	552,539
2200 Support Services - Instructional Staff	160,854
2300 Support Services - Administration	1,165,527
2400 Support Services - Pupil Health	148,207
2500 Support Services - Business	181,540
2600 Operation and Maintenance of Plant Services	1,193,887
2700 Student Transportation Services	871,693
2800 Support Services - Central	233,668
2900 Other Support Services	3,000
Total Support Services	\$4,510,915
3000 Operation of Non-Instructional Services	
3200 Student Activities	425,502
Total Operation of Non-Instructional Services	\$425,502
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	785,738
5200 Interfund Transfers - Out	147,088
5900 Budgetary Reserve	113,694
Total Other Expenditures and Financing Uses	\$1,046,520
Total Estimated Expenditures and Other Financing Uses	\$15,573,310

LEA : 108056004 Northern Bedford County SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,501,003
200 Personnel Services - Employee Benefits	2,380,769
300 Purchased Professional and Technical Services	75,400
400 Purchased Property Services	22,394
500 Other Purchased Services	17,300
600 Supplies	324,887
800 Other Objects	7,715
Total Regular Programs - Elementary / Secondary	\$6,329,468
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	859,012
200 Personnel Services - Employee Benefits	599,718
300 Purchased Professional and Technical Services	230,375
500 Other Purchased Services	760,758
600 Supplies	14,569
800 Other Objects	550
Total Special Programs - Elementary / Secondary	\$2,464,982
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	276,635
200 Personnel Services - Employee Benefits	172,771
400 Purchased Property Services	500
500 Other Purchased Services	82,740
600 Supplies	48,481
800 Other Objects	3,380
Total Vocational Education	\$584,507
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,263
200 Personnel Services - Employee Benefits	9,045
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	1,000
Total Other Instructional Programs - Elementary / Secondary	\$45,308
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	97,078
200 Personnel Services - Employee Benefits	69,030
Total Pre-Kindergarten	\$166,108
Total Instruction	\$9,590,373
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	333,654
200 Personnel Services - Employee Benefits	209,601
300 Purchased Professional and Technical Services	900
500 Other Purchased Services	1,400
600 Supplies	4,900

LEA : 108056004 Northern Bedford County SD

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Description	Amount
800 Other Objects	2,084
Total Support Services - Students	\$552,539
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	60,144
200 Personnel Services - Employee Benefits	70,866
300 Purchased Professional and Technical Services	15,800
500 Other Purchased Services	5,500
600 Supplies	8,544
Total Support Services - Instructional Staff	\$160,854
2300 Support Services - Administration	
100 Personnel Services - Salaries	594,490
200 Personnel Services - Employee Benefits	383,606
300 Purchased Professional and Technical Services	94,100
400 Purchased Property Services	3,020
500 Other Purchased Services	34,581
600 Supplies	43,990
800 Other Objects	11,740
Total Support Services - Administration	\$1,165,527
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	86,561
200 Personnel Services - Employee Benefits	51,460
300 Purchased Professional and Technical Services	2,008
400 Purchased Property Services	180
500 Other Purchased Services	1,100
600 Supplies	6,898
Total Support Services - Pupil Health	\$148,207
2500 Support Services - Business	
100 Personnel Services - Salaries	78,769
200 Personnel Services - Employee Benefits	43,723
300 Purchased Professional and Technical Services	26,035
400 Purchased Property Services	1,860
500 Other Purchased Services	2,300
600 Supplies	27,653
800 Other Objects	1,200
Total Support Services - Business	\$181,540
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	382,188
200 Personnel Services - Employee Benefits	312,773
300 Purchased Professional and Technical Services	80,830
400 Purchased Property Services	94,185
700 Property	321,211
800 Other Objects	2,700
Total Operation and Maintenance of Plant Services	\$1,193,887
2700 Student Transportation Services	

LEA : 108056004 Northern Bedford County SD

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Description	Amount
100 Personnel Services - Salaries	8,440
200 Personnel Services - Employee Benefits	7,603
400 Purchased Property Services	5,400
500 Other Purchased Services	850,250
Total Student Transportation Services	\$871,693
2800 Support Services - Central	
100 Personnel Services - Salaries	107,000
200 Personnel Services - Employee Benefits	63,806
600 Supplies	62,862
Total Support Services - Central	\$233,668
2900 Other Support Services	
500 Other Purchased Services	3,000
Total Other Support Services	\$3,000
Total Support Services	\$4,510,915
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	188,983
200 Personnel Services - Employee Benefits	61,947
300 Purchased Professional and Technical Services	92,545
400 Purchased Property Services	7,045
500 Other Purchased Services	20,950
600 Supplies	47,207
800 Other Objects	6,825
Total Student Activities	\$425,502
Total Operation of Non-Instructional Services	\$425,502
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	210,219
900 Other Uses of Funds	575,519
Total Debt Service / Other Expenditures and Financing Uses	\$785,738
5200 Interfund Transfers - Out	
900 Other Uses of Funds	147,088
Total Interfund Transfers - Out	\$147,088
5900 Budgetary Reserve	
800 Other Objects	113,694
Total Budgetary Reserve	\$113,694
Total Other Expenditures and Financing Uses	\$1,046,520
TOTAL EXPENDITURES	\$15,573,310

LEA : 108056004 Northern Bedford County SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	5,000,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	250,000	250,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	125,000	75,000
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	\$5,375,000	\$5,325,000

<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	\$5,375,000	\$5,325,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	5,580,000	5,235,000
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 General Fund	\$5,580,000	\$5,235,000
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		

<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		

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		

<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	\$5,580,000	\$5,235,000

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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	\$5,580,000	\$5,235,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,700,000
0840 Assigned Fund Balance	1,969,339
0850 Unassigned Fund Balance	1,550,866
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,220,205
5900 Budgetary Reserve	113,694
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,333,899