

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 Required

Wesley Hunsolt

Date

7-19-2022

Secretary of the Board - Original Signature Required

Barbara S. Dawson

Date

7/19/2022

Chief School Administrator - Original Signature Required

[Signature]

Date

18-July-2022

John Sepe

Contact Person

(724)573-9581

Extn :3103

Telephone

Extension

jsepe@sssd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : South Side Area SD	COUNTY : Beaver	AUN : 127047404
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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	\$25268809
Ending Unassigned Fund Balance	\$1450191
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.73%

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 18-July-2022
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DUE DATE: AUGUST 18, 2022

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 : South Side Area SD	County : Beaver	AUN Number : 127047404
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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 7-19-2022
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserved for unforeseen expenses effecting the current budget
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.	Available for future budget uses
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for future Capital project use

ITEM	AMOUNTS	
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		
0840 Assigned Fund Balance	4,600,000	
0850 Unassigned Fund Balance	1,550,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,150,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,526,556	
7000 Revenue from State Sources	15,417,444	
8000 Revenue from Federal Sources	625,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$24,569,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$30,719,000</u>

LEA : 127047404 South Side Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,779,513
6113 Public Utility Realty Taxes	9,000
6140 Current Act 511 Taxes - Flat Rate Assessments	15,000
6150 Current Act 511 Taxes - Proportional Assessments	972,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	380,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	150,000
6910 Rentals	131,000
6990 Refunds and Other Miscellaneous Revenue	25,043
REVENUE FROM LOCAL SOURCES	\$8,526,556
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,719,865
7271 Special Education funds for School-Aged Pupils	856,643
7311 Pupil Transportation Subsidy	580,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	190,202
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	457,805
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	188,678
7810 State Share of Social Security and Medicare Taxes	424,860
7820 State Share of Retirement Contributions	1,959,391
REVENUE FROM STATE SOURCES	\$15,417,444
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	140,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,000
8517 NCLB, Title IV - 21st Century Schools	10,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	420,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000
REVENUE FROM FEDERAL SOURCES	\$625,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,569,000

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,779,513	
Amount of Tax Relief for Homestead Exclusions	<u>\$457,805</u>	
Total Approx. Tax Revenue:	\$7,237,318	
Approx. Tax Levy for Tax Rate Calculation:	\$7,754,273	
	Beaver	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$140,628,690	\$140,628,690
b. Real Estate Mills	59.3000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$571,699,130	\$571,699,130
d. Assessed Value	\$125,270,962	\$125,270,962
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$8,339,281	\$8,339,281
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$8,339,281	\$8,339,281
(f Total * g)		
i. Base Mills Subject to Index	59.3000	
(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	92.91500%	92.91500%
k. Tax Levy Needed	\$7,754,273	\$7,754,273
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	61.9000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,754,273	\$7,754,273
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,296,468
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,779,513
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,779,513	
Amount of Tax Relief for Homestead Exclusions	<u>\$457,805</u>	
Total Approx. Tax Revenue:	\$7,237,318	
Approx. Tax Levy for Tax Rate Calculation:	\$7,754,273	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	61.9092	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,755,425	\$7,755,425
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	\$4,325.00	
Number of Homestead/Farmstead Properties	1727	1727
Median Assessed Value of Homestead Properties		\$30,875

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,779,513
Amount of Tax Relief for Homestead Exclusions	<u>\$457,805</u>
Total Approx. Tax Revenue:	\$7,237,318
Approx. Tax Levy for Tax Rate Calculation:	\$7,754,273
	Beaver
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$457,805	Lowering RE Tax Rate	\$0	\$457,805
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$457,805

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 127047404 South Side Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/21/2022 1:19:13 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Beaver	125,270,962	61.9000	7,754,273			92.91500%	
Totals:	125,270,962		7,754,273	- 457,805	= 7,296,468	X 92.91500%	= 6,779,513
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	15,000	15,000
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						15,000	15,000
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%	875,000	875,000
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			1.0000	0.000	22,000	22,000
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						972,000	972,000
Total Act 511, Current Taxes							987,000
				Act 511 Tax Limit -->	571,699,130	X 12	6,860,390
					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>									
	Beaver	59.3000	61.9000	4.39%	Yes	4.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	4.4%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		10,162,547
1200 Special Programs - Elementary / Secondary		2,898,632
1300 Vocational Education		599,400
1400 Other Instructional Programs - Elementary / Secondary		75,391
Total Instruction		\$13,735,970
2000 Support Services		
2100 Support Services - Students		980,996
2200 Support Services - Instructional Staff		1,105,679
2300 Support Services - Administration		1,556,819
2400 Support Services - Pupil Health		319,360
2500 Support Services - Business		407,794
2600 Operation and Maintenance of Plant Services		2,921,620
2700 Student Transportation Services		1,765,345
2800 Support Services - Central		51,131
2900 Other Support Services		11,000
Total Support Services		\$9,119,744
3000 Operation of Non-Instructional Services		
3200 Student Activities		709,132
3300 Community Services		6,500
Total Operation of Non-Instructional Services		\$715,632
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		45,000
Total Facilities Acquisition, Construction and Improvement Services		\$45,000
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		1,402,463
5900 Budgetary Reserve		250,000
Total Other Expenditures and Financing Uses		\$1,652,463
Total Estimated Expenditures and Other Financing Uses		\$25,268,809

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,187,992
200 Personnel Services - Employee Benefits	3,836,756
300 Purchased Professional and Technical Services	40,443
400 Purchased Property Services	35,300
500 Other Purchased Services	706,687
600 Supplies	344,244
700 Property	8,002
800 Other Objects	3,123
Total Regular Programs - Elementary / Secondary	\$10,162,547
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,281,642
200 Personnel Services - Employee Benefits	1,014,134
300 Purchased Professional and Technical Services	338,650
500 Other Purchased Services	248,819
600 Supplies	11,944
800 Other Objects	3,443
Total Special Programs - Elementary / Secondary	\$2,898,632
1300 <u>Vocational Education</u>	
500 Other Purchased Services	599,400
Total Vocational Education	\$599,400
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	1,736
300 Purchased Professional and Technical Services	400
500 Other Purchased Services	64,630
600 Supplies	2,625
Total Other Instructional Programs - Elementary / Secondary	\$75,391
Total Instruction	\$13,735,970
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	655,470
200 Personnel Services - Employee Benefits	282,547
300 Purchased Professional and Technical Services	15,930
500 Other Purchased Services	7,496
600 Supplies	18,170
800 Other Objects	1,383
Total Support Services - Students	\$980,996
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	447,395
200 Personnel Services - Employee Benefits	307,067
300 Purchased Professional and Technical Services	11,400
400 Purchased Property Services	9,000

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	26,764
600	Supplies	225,393
700	Property	75,000
800	Other Objects	3,660
Total Support Services - Instructional Staff		\$1,105,679
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	784,897
200	Personnel Services - Employee Benefits	538,072
300	Purchased Professional and Technical Services	156,300
500	Other Purchased Services	32,650
600	Supplies	30,700
800	Other Objects	14,200
Total Support Services - Administration		\$1,556,819
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	171,462
200	Personnel Services - Employee Benefits	127,353
300	Purchased Professional and Technical Services	6,800
400	Purchased Property Services	100
500	Other Purchased Services	1,910
600	Supplies	10,600
800	Other Objects	1,135
Total Support Services - Pupil Health		\$319,360
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	227,944
200	Personnel Services - Employee Benefits	125,350
300	Purchased Professional and Technical Services	10,500
500	Other Purchased Services	22,000
600	Supplies	19,000
800	Other Objects	3,000
Total Support Services - Business		\$407,794
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,073,822
200	Personnel Services - Employee Benefits	774,793
300	Purchased Professional and Technical Services	62,800
400	Purchased Property Services	411,200
500	Other Purchased Services	69,800
600	Supplies	526,680
700	Property	1,500
800	Other Objects	1,025
Total Operation and Maintenance of Plant Services		\$2,921,620
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	8,525
200	Personnel Services - Employee Benefits	3,699
300	Purchased Professional and Technical Services	675
500	Other Purchased Services	1,744,871

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<u>Description</u>	<u>Amount</u>
600 Supplies	7,500
800 Other Objects	75
Total Student Transportation Services	\$1,765,345
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	7,920
200 Personnel Services - Employee Benefits	3,436
400 Purchased Property Services	17,975
500 Other Purchased Services	17,000
600 Supplies	4,800
Total Support Services - Central	\$51,131
2900 <u>Other Support Services</u>	
500 Other Purchased Services	11,000
Total Other Support Services	\$11,000
Total Support Services	\$9,119,744
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	362,310
200 Personnel Services - Employee Benefits	154,647
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	15,000
500 Other Purchased Services	62,591
600 Supplies	84,584
Total Student Activities	\$709,132
3300 <u>Community Services</u>	
800 Other Objects	6,500
Total Community Services	\$6,500
Total Operation of Non-Instructional Services	\$715,632
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	45,000
Total Facilities Acquisition, Construction and Improvement Services	\$45,000
Total Facilities Acquisition, Construction and Improvement Services	\$45,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	197,463
900 Other Uses of Funds	1,205,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,402,463
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$1,652,463
TOTAL EXPENDITURES	\$25,268,809

LEA : 127047404 South Side Area SD

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	5,500,000	5,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	95,000	95,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,595,000	\$5,595,000

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		

LEA : 127047404 South Side Area SD

<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	\$5,595,000	\$5,595,000

LEA : 127047404 South Side Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	7,275,000	6,070,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	390,000	390,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,984,000	3,984,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$11,649,000	\$10,444,000
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	\$11,649,000	\$10,444,000

<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	\$11,649,000	\$10,444,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	1,450,191
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,450,191
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,700,191