

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Vice President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Hillary Lambert

(814)447-5529

Extn :2603

Contact Person

Telephone

Extension

hlambert@shcsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern Huntingdon County SD	COUNTY : Huntingdon	AUN : 111317503
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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	\$17780889
Ending Unassigned Fund Balance	\$1200000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.74%

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

Barbara A. Burroughs

DATE

6/21/22

DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Southern Huntingdon County SD	County : Huntingdon	AUN Number : 111317503
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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 17 May 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>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$5,000.00 . Provide a justification.	Unemployment Compensation for the entire District.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$1,500.00 Function 2800, Object 200: \$7,375.00	Object 240 is tuition reimbursement for School District Administration.
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$5,000.00	Unemployment Compensation for the entire District.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund Balance to be used to cover future increases in operating costs.
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 healthcare insurance increases, retirement contributions, technology and instructional materials, and capital improvements.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	311,547	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	5,688,527	
0850 Unassigned Fund Balance	1,289,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,977,527</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,490,754	
7000 Revenue from State Sources	11,493,165	
8000 Revenue from Federal Sources	796,970	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$17,780,889</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$24,758,416</u>

LEA : 111317503 Southern Huntingdon County SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,769,191
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	27,000
6120 Current Per Capita Taxes, Section 679	14,500
6140 Current Act 511 Taxes - Flat Rate Assessments	14,500
6150 Current Act 511 Taxes - Proportional Assessments	850,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	465,000
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	45,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	234,500
6910 Rentals	1,680
6940 Tuition from Patrons	31,500
6990 Refunds and Other Miscellaneous Revenue	27,183
REVENUE FROM LOCAL SOURCES	\$5,490,754
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,322,520
7112 Basic Education Funding-Social Security	300,000
7160 Tuition for Orphans Subsidy	90,000
7220 Vocational Education	37,434
7271 Special Education funds for School-Aged Pupils	850,000
7311 Pupil Transportation Subsidy	904,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,000
7340 State Property Tax Reduction Allocation	361,438
7505 Ready to Learn Block Grant	238,273
7509 Supplemental Equipment Grants	5,500
7820 State Share of Retirement Contributions	1,365,000
REVENUE FROM STATE SOURCES	\$11,493,165
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	300,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	35,000
8517 NCLB, Title IV - 21st Century Schools	23,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	151,885
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	275,000
8751 ARP ESSER Learning Loss	4,200

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8755 ARP ESSER Emergency Relief for Other Educational Entities	5,385
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	2,500
REVENUE FROM FEDERAL SOURCES	\$796,970
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,780,889

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,769,191	
Amount of Tax Relief for Homestead Exclusions	<u>\$362,891</u>	
Total Approx. Tax Revenue:	\$4,132,082	
Approx. Tax Levy for Tax Rate Calculation:	\$4,550,881	
	Huntingdon	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$113,072,400	\$113,072,400
b. Real Estate Mills	40.2600	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$527,929,756	\$527,929,756
d. Assessed Value	\$113,037,280	\$113,037,280
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$4,552,295	\$4,552,295
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$4,552,295	\$4,552,295
(f Total * g)		
i. Base Mills Subject to Index	40.2600	
(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	90.00000%	90.00000%
k. Tax Levy Needed	\$4,550,881	\$4,550,881
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	40.2600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,550,881	\$4,550,881
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,187,990
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,769,191
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,769,191	
Amount of Tax Relief for Homestead Exclusions	<u>\$362,891</u>	
Total Approx. Tax Revenue:	\$4,132,082	
Approx. Tax Levy for Tax Rate Calculation:	\$4,550,881	
	Huntingdon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	42.1522	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,764,770	\$4,764,770
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	\$3,782.00	
Number of Homestead/Farmstead Properties	2402	2402
Median Assessed Value of Homestead Properties		\$25,200

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,769,191
Amount of Tax Relief for Homestead Exclusions	<u>\$362,891</u>
Total Approx. Tax Revenue:	\$4,132,082
Approx. Tax Levy for Tax Rate Calculation:	\$4,550,881
	Huntingdon
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$361,438	Lowering RE Tax Rate	\$0	\$361,438
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,453			\$1,453
Amount of Tax Relief from State/Local Sources				\$362,891

2022-2023 Final General Fund Budget

Local Education Agency Tax Data

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REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511

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6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>				
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>								
Huntingdon	113,037,280	40.2600	4,550,881			90.00000%					
Totals:	113,037,280		4,550,881	-	362,891	=	4,187,990	X	90.00000%	=	3,769,191

	<u>Rate</u>		<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00	14,500		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	14,500	14,500
6142	Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes– Flat Rate Assessments				14,500	14,500
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%	750,000	750,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	100,000	100,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes– Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes– Proportional Assessments				850,000	850,000
Total Act 511, Current Taxes					864,500

Act 511 Tax Limit -->	527,929,756	X	12	6,335,157
	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> Huntingdon	40.2600	40.2600	0.00%	Yes	4.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,255,335
1200 Special Programs - Elementary / Secondary	2,934,819
1300 Vocational Education	879,555
1400 Other Instructional Programs - Elementary / Secondary	48,500
Total Instruction	\$11,118,209
2000 Support Services	
2100 Support Services - Students	696,569
2200 Support Services - Instructional Staff	728,049
2300 Support Services - Administration	1,047,467
2400 Support Services - Pupil Health	111,595
2500 Support Services - Business	319,394
2600 Operation and Maintenance of Plant Services	1,710,302
2700 Student Transportation Services	1,187,526
2800 Support Services - Central	8,875
2900 Other Support Services	5,000
Total Support Services	\$5,814,777
3000 Operation of Non-Instructional Services	
3200 Student Activities	282,153
Total Operation of Non-Instructional Services	\$282,153
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	565,750
Total Other Expenditures and Financing Uses	\$565,750
Total Estimated Expenditures and Other Financing Uses	\$17,780,889

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,764,275
200 Personnel Services - Employee Benefits	2,365,801
300 Purchased Professional and Technical Services	86,500
400 Purchased Property Services	41,700
500 Other Purchased Services	489,560
600 Supplies	229,857
700 Property	275,000
800 Other Objects	2,642
Total Regular Programs - Elementary / Secondary	\$7,255,335
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,048,928
200 Personnel Services - Employee Benefits	733,835
300 Purchased Professional and Technical Services	105,500
500 Other Purchased Services	1,020,896
600 Supplies	25,660
Total Special Programs - Elementary / Secondary	\$2,934,819
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	181,343
200 Personnel Services - Employee Benefits	116,436
500 Other Purchased Services	555,125
600 Supplies	25,686
800 Other Objects	965
Total Vocational Education	\$879,555
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	48,500
Total Other Instructional Programs - Elementary / Secondary	\$48,500
Total Instruction	\$11,118,209
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	300,340
200 Personnel Services - Employee Benefits	252,181
300 Purchased Professional and Technical Services	137,188
600 Supplies	6,860
Total Support Services - Students	\$696,569
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	288,721
200 Personnel Services - Employee Benefits	208,065
300 Purchased Professional and Technical Services	108,750
400 Purchased Property Services	7,500
500 Other Purchased Services	34,968
600 Supplies	80,045

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<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$728,049
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	568,888
200 Personnel Services - Employee Benefits	348,247
300 Purchased Professional and Technical Services	67,640
500 Other Purchased Services	25,666
600 Supplies	26,876
800 Other Objects	10,150
Total Support Services - Administration	\$1,047,467
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	57,246
200 Personnel Services - Employee Benefits	45,519
300 Purchased Professional and Technical Services	2,550
600 Supplies	6,100
800 Other Objects	180
Total Support Services - Pupil Health	\$111,595
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	169,492
200 Personnel Services - Employee Benefits	131,598
500 Other Purchased Services	1,024
600 Supplies	15,700
800 Other Objects	1,580
Total Support Services - Business	\$319,394
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	341,478
200 Personnel Services - Employee Benefits	211,141
300 Purchased Professional and Technical Services	69,412
400 Purchased Property Services	301,518
500 Other Purchased Services	183,157
600 Supplies	567,496
700 Property	30,600
800 Other Objects	5,500
Total Operation and Maintenance of Plant Services	\$1,710,302
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	650
200 Personnel Services - Employee Benefits	275
500 Other Purchased Services	1,178,301
600 Supplies	8,300
Total Student Transportation Services	\$1,187,526
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	7,375
Total Support Services - Central	\$8,875
2900 <u>Other Support Services</u>	

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	5,000
Total Other Support Services	\$5,000
Total Support Services	\$5,814,777
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	138,013
200 Personnel Services - Employee Benefits	42,705
300 Purchased Professional and Technical Services	15,300
400 Purchased Property Services	6,500
500 Other Purchased Services	31,200
600 Supplies	43,435
800 Other Objects	5,000
Total Student Activities	\$282,153
Total Operation of Non-Instructional Services	\$282,153
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	565,750
Total Interfund Transfers - Out	\$565,750
Total Other Expenditures and Financing Uses	\$565,750
TOTAL EXPENDITURES	\$17,780,889

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	6,000,000	6,250,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,800,000	1,500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	15,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	90,000	90,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,910,000	\$7,855,000

<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	\$7,910,000	\$7,855,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	330,000	340,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$330,000	\$340,000
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		

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

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

<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	\$330,000	\$340,000

<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	\$330,000	\$340,000

Account Description	Amounts
0810 Nonspendable Fund Balance	311,547
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,777,527
0850 Unassigned Fund Balance	1,200,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,977,527
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,289,074