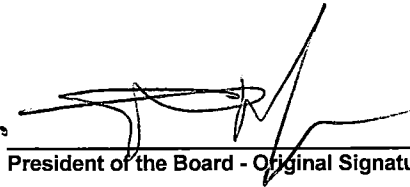
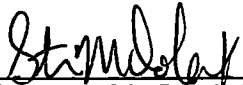
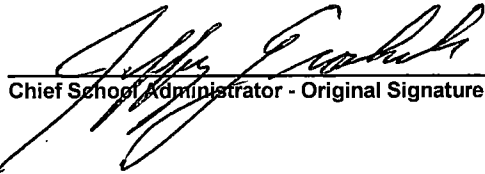


**FINAL GENERAL FUND BUDGET****Fiscal Year 2023-2024****General Fund Budget Approval****Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date 6-19-23

Secretary of the Board - Original Signature Required

Date 6-20-23

Chief School Administrator - Original Signature Required

Date 6-20-23

Steven Dolak

Contact Person

(570)784-2850

Extn :4006

Telephone

Extension

sdolak@ccsd.cc

Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2023-2024 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Columbia SD	COUNTY : Columbia	AUN : 116191503
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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 2023-2024 (compared to 2022-2023 )?

Yes ☐  
No ☒

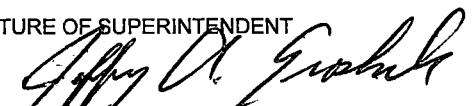
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$35858123
Ending Unassigned Fund Balance	\$3780959
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.54%

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 6-20-23
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

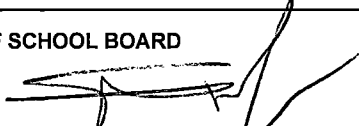
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Central Columbia SD	<b>County :</b> Columbia	<b>AUN Number :</b> 116191503
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b>  6-20-23
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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>
1800	Act 511 Taxes: 6141 Rate has changed from previous year.  6141 Prior Year Rate: 5.00 6141 Current Year Rate:	District is not utilizing Act 511 taxes.
5270	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2300, Object 100: \$891,016.00 Function 2300, Object 200: \$1,081,448.00	This is for retirees insurance benefits per contract.
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.	District maintains fund balance for contingency amounts allowable under Act 1.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed funds are to help fund the PSERS rate, our Vo-Tech is planning a building project that as a sending school we help fund, and our Digital Conversion is an ongoing plan for district used technology.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	We are self funded - this assigned account is for healthcare stop gap.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	25,000	
0820 Restricted Fund Balance	100,249	
0830 Committed Fund Balance	4,764,779	
0840 Assigned Fund Balance	575,000	
0850 Unassigned Fund Balance	5,191,126	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,530.905</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	19,671,872	
7000 Revenue from State Sources	14,074,609	
8000 Revenue from Federal Sources	400,475	
9000 Other Financing Sources	301,000	
Total Estimated Revenues And Other Financing Sources		<u>\$34,447.956</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$44,978.861</u>

LEA : 116191503      Central Columbia SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	13,282,487
6112 Interim Real Estate Taxes	25,005
6113 Public Utility Realty Taxes	17,000
6114 Payments in Lieu of Current Taxes - State / Local	1,000
6150 Current Act 511 Taxes - Proportional Assessments	4,441,380
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	225,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	330,000
6910 Rentals	5,000
6940 Tuition from Patrons	620,000
6990 Refunds and Other Miscellaneous Revenue	85,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$19,671,872</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,594,613
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	65,000
7271 Special Education funds for School-Aged Pupils	1,342,658
7311 Pupil Transportation Subsidy	850,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340 State Property Tax Reduction Allocation	452,097
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	255,000
7810 State Share of Social Security and Medicare Taxes	533,065
7820 State Share of Retirement Contributions	2,369,176
<b>REVENUE FROM STATE SOURCES</b>	<b>\$14,074,609</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	270,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	50,000
8517 Title IV - 21st Century Schools	18,525
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	1,950
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	\$400,475
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
9800 Intrafund Transfers In	300,000
OTHER FINANCING SOURCES	\$301,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	34,447,956

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,282,487	
Amount of Tax Relief for Homestead Exclusions	<u>\$452,097</u>	
Total Approx. Tax Revenue:	\$13,734,584	
Approx. Tax Levy for Tax Rate Calculation:	\$14,555,814	
	Columbia	Total

2022-23 Data		
a. Assessed Value	\$317,000,000	\$317,000,000
b. Real Estate Mills	45.7730	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,167,470,015	\$1,167,470,015
d. Assessed Value	\$318,000,000	\$318,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$14,510,041	\$14,510,041
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$14,510,041	\$14,510,041
(f Total * g)		
i. Base Mills Subject to Index	45.7730	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.17721%	94.17721%
k. Tax Levy Needed	\$14,555,814	\$14,555,814
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	45.7730	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,555,814	\$14,555,814
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,103,717
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,282,487
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,282,487	
Amount of Tax Relief for Homestead Exclusions	<u>\$452,097</u>	
Total Approx. Tax Revenue:	\$13,734,584	
Approx. Tax Levy for Tax Rate Calculation:	\$14,555,814	
	Columbia	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	48.1074	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,298,153	\$15,298,153
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	\$2,546.00	
Number of Homestead/Farmstead Properties	3912	3912
Median Assessed Value of Homestead Properties		\$38,666

Act 1 Index (current): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,282,487
Amount of Tax Relief for Homestead Exclusions	<u>\$452,097</u>
Total Approx. Tax Revenue:	\$13,734,584
Approx. Tax Levy for Tax Rate Calculation:	\$14,555,814
	Columbia
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$452,097	Lowering RE Tax Rate	\$0	\$452,097
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$452,097

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</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>			<u>Percent Collected</u>		
Columbia	318,000,000	45.7730	14,555,814			94.17721%		
<b>Totals:</b>	<b>318,000,000</b>		<b>14,555,814</b>	-	452,097	=	14,103,717 X 94.17721% = 13,282,487	
				<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			\$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	
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>0</b>	<b>0</b>	
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			1.050%	0.000%	4,191,380	4,191,380	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	250,000	250,000	
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	
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>4,441,380</b>	<b>4,441,380</b>	
<b>Total Act 511, Current Taxes</b>							<b>4,441,380</b>	
<b>Act 511 Tax Limit --&gt;</b>					<b>1,167,470,015 X</b>	<b>12</b>	<b>14,009,640</b>	
					<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>	

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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Columbia	45.7730	45.7730	0.00%	Yes	5.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	5.1%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	5.1%				
6151	Current Act 511 Earned Income Taxes	1.050%	1.050%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,167,736
1200 Special Programs - Elementary / Secondary	4,167,080
1300 Vocational Education	3,014,687
1400 Other Instructional Programs - Elementary / Secondary	125,348
<b>Total Instruction</b>	<b>\$21,474,851</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,087,793
2200 Support Services - Instructional Staff	2,084,243
2300 Support Services - Administration	2,121,989
2400 Support Services - Pupil Health	330,195
2500 Support Services - Business	453,331
2600 Operation and Maintenance of Plant Services	2,683,817
2700 Student Transportation Services	1,588,558
2800 Support Services - Central	45,538
<b>Total Support Services</b>	<b>\$10,395,464</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	832,703
3300 Community Services	7,655
<b>Total Operation of Non-Instructional Services</b>	<b>\$840,358</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,847,450
5200 Interfund Transfers - Out	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,147,450</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$35,858,123</b>

LEA : 116191503      Central Columbia SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,099,186
200 Personnel Services - Employee Benefits	5,074,647
300 Purchased Professional and Technical Services	7,400
400 Purchased Property Services	58,400
500 Other Purchased Services	564,459
600 Supplies	355,430
800 Other Objects	8,214
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,167,736</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,730,547
200 Personnel Services - Employee Benefits	1,280,958
300 Purchased Professional and Technical Services	1,094,200
400 Purchased Property Services	1,200
500 Other Purchased Services	46,125
600 Supplies	13,550
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,167,080</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	978,363
200 Personnel Services - Employee Benefits	668,057
400 Purchased Property Services	775
500 Other Purchased Services	1,299,027
600 Supplies	60,315
700 Property	2,000
800 Other Objects	6,150
<b>Total Vocational Education</b>	<b>\$3,014,687</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	67,440
200 Personnel Services - Employee Benefits	51,808
500 Other Purchased Services	6,100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$125,348</b>
<b>Total Instruction</b>	<b>\$21,474,851</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	621,195
200 Personnel Services - Employee Benefits	434,548
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	250
600 Supplies	1,800
<b>Total Support Services - Students</b>	<b>\$1,087,793</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	829,878

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	662,259
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	30,000
500 Other Purchased Services	156,799
600 Supplies	383,072
800 Other Objects	10,735
<b>Total Support Services - Instructional Staff</b>	<b>\$2,084,243</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	891,016
200 Personnel Services - Employee Benefits	1,081,448
300 Purchased Professional and Technical Services	67,500
400 Purchased Property Services	15,000
500 Other Purchased Services	22,500
600 Supplies	22,450
800 Other Objects	22,075
<b>Total Support Services - Administration</b>	<b>\$2,121,989</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	176,654
200 Personnel Services - Employee Benefits	140,950
300 Purchased Professional and Technical Services	8,550
500 Other Purchased Services	200
600 Supplies	3,556
800 Other Objects	285
<b>Total Support Services - Pupil Health</b>	<b>\$330,195</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	191,077
200 Personnel Services - Employee Benefits	136,254
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	22,000
600 Supplies	93,000
800 Other Objects	4,000
<b>Total Support Services - Business</b>	<b>\$453,331</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	838,339
200 Personnel Services - Employee Benefits	602,878
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	322,600
500 Other Purchased Services	135,500
600 Supplies	782,500
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,683,817</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	49,331
200 Personnel Services - Employee Benefits	41,477
500 Other Purchased Services	1,495,250

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<u>Description</u>	<u>Amount</u>
600 Supplies	2,500
<b>Total Student Transportation Services</b>	<b>\$1,588,558</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	36,500
200 Personnel Services - Employee Benefits	9,038
<b>Total Support Services - Central</b>	<b>\$45,538</b>
<b>Total Support Services</b>	<b>\$10,395,464</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	387,140
200 Personnel Services - Employee Benefits	161,803
300 Purchased Professional and Technical Services	42,000
400 Purchased Property Services	10,000
500 Other Purchased Services	145,410
600 Supplies	64,600
700 Property	8,500
800 Other Objects	13,250
<b>Total Student Activities</b>	<b>\$832,703</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	6,528
200 Personnel Services - Employee Benefits	1,127
<b>Total Community Services</b>	<b>\$7,655</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$840,358</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,012,450
900 Other Uses of Funds	1,835,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,847,450</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	300,000
<b>Total Interfund Transfers - Out</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,147,450</b>
<b>TOTAL EXPENDITURES</b>	<b>\$35,858,123</b>



LEA : 116191503     Central Columbia SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	10,750,000	10,100,000
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	300,000	300,000
Other Capital Projects Fund		
Debt Service Fund	2,846,040	2,847,450
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 Cash and Short-Term Investments	\$13,896,040	\$13,247,450

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 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		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$13,896,040	\$13,247,450

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	50,072,571	47,225,121
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,940,286	1,932,777
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,464,504	1,464,504
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$53,477,361</b>	<b>\$50,622,402</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$53,477,361</b>	<b>\$50,622,402</b>

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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	\$53,477,361	\$50,622,402



Account Description	Amounts
0810 Nonspendable Fund Balance	25,000
0820 Restricted Fund Balance	100,249
0830 Committed Fund Balance	4,764,779
0840 Assigned Fund Balance	575,000
0850 Unassigned Fund Balance	3,780,959
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,120,738
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,245,987