

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:


President of the Board - Original Signature Required

Date 6-16-22


Secretary of the Board - Original Signature Required

Date 6-16-22


Chief School Administrator - Original Signature Required

Date 6-16-22

Pamela Terrette

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Contact Person

Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Austin Area SD	COUNTY : Potter	AUN : 109530304
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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

x

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

Total Budgeted Expenditures	\$4652197
Ending Unassigned Fund Balance	\$526319
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.31%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

x

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-16-22
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Austin Area SD	County : Potter	AUN Number : 109530304
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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 5/9/22
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$4,913.21 C x 2%: \$3,337.06</p>	<p>There are 35 parcels that fall below the exclusion for a total of \$10,417. That leaves 357 getting the credit of \$438.18 (357*438.18= \$156,430). The two combined amounts equal \$166,847 which is only \$5 from the total revenue.</p>
5250	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2100, Object 100: \$64,807.00 Function 2100, Object 200: \$66,571.00</p>	<p>we have two staff members who are on the bottom of the pay scale. The cost of their family benefits, FICA and PSERS come to more than they actually make.</p>
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: \$2,000.00 Function 2200, Object 200: \$35,580.00</p>	<p>We have several teachers getting tuition reimbursement.</p>
8080	<p>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.</p>	<p>We have an unassigned fund balance to use for future unplanned instances such as cyber school charges or special education.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>We have funds committed for future debt payments.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The assigned fund balance is used to balance future budgets.</p>

<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	500,000	
0840 Assigned Fund Balance	173,617	
0850 Unassigned Fund Balance	405,180	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,078,797</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	1,830,365	
7000 Revenue from State Sources	2,392,925	
8000 Revenue from Federal Sources	402,670	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$4,625,960</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$5,704,757</u>

LEA : 109530304 Austin Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,245,830
6113 Public Utility Realty Taxes	1,435
6114 Payments in Lieu of Current Taxes - State / Local	222,300
6120 Current Per Capita Taxes, Section 679	2,600
6150 Current Act 511 Taxes - Proportional Assessments	108,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	90,100
6500 Earnings on Investments	7,500
6700 Revenues from LEA Activities	3,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	30,000
6940 Tuition from Patrons	101,600
6990 Refunds and Other Miscellaneous Revenue	18,000
REVENUE FROM LOCAL SOURCES	\$1,830,365
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	1,491,525
7112 Basic Education Funding-Social Security	66,711
7271 Special Education funds for School-Aged Pupils	146,000
7292 Pre-K Counts	74,025
7311 Pupil Transportation Subsidy	95,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	3,300
7330 Health Services (Medical, Dental, Nurse, Act 25)	3,000
7340 State Property Tax Reduction Allocation	166,853
7505 Ready to Learn Block Grant	34,565
7820 State Share of Retirement Contributions	297,246
7900 Revenue for Technology	14,700
REVENUE FROM STATE SOURCES	\$2,392,925
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	300
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	50,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	6,370
8517 NCLB, Title IV - 21St Century Schools	10,000
8519 NCLB, Title VI - Flexibility and Accountability	13,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	305,000
8751 ARP ESSER Learning Loss	10,450
8752 ARP ESSER Summer Programs	3,775

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8753 ARP ESSER Afterschool Programs	3,775
REVENUE FROM FEDERAL SOURCES	\$402,670
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	4,625,960

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,245,830	
Amount of Tax Relief for Homestead Exclusions	<u>\$166,853</u>	
Total Approx. Tax Revenue:	\$1,412,683	
Approx. Tax Levy for Tax Rate Calculation:	\$1,532,895	
	Potter	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$31,360,940	\$31,360,940
b. Real Estate Mills	48.7950	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$103,288,842	\$103,288,842
d. Assessed Value	\$31,415,010	\$31,415,010
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$1,530,257	\$1,530,257
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$1,530,257	\$1,530,257
(f Total * g)		
i. Base Mills Subject to Index	48.7950	
(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	91.20000%	91.20000%
k. Tax Levy Needed	\$1,532,895	\$1,532,895
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	48.7950	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$1,532,895	\$1,532,895
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,366,042
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,245,830
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,245,830	
Amount of Tax Relief for Homestead Exclusions	<u>\$166,853</u>	
Total Approx. Tax Revenue:	\$1,412,683	
Approx. Tax Levy for Tax Rate Calculation:	\$1,532,895	
	Potter	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	50.8931	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,598,807	\$1,598,807
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	\$8,980.00	
Number of Homestead/Farmstead Properties	392	392
Median Assessed Value of Homestead Properties		\$21,360

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,245,830
Amount of Tax Relief for Homestead Exclusions	<u>\$166,853</u>
Total Approx. Tax Revenue:	\$1,412,683
Approx. Tax Levy for Tax Rate Calculation:	\$1,532,895
	Potter
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$166,853	Lowering RE Tax Rate	\$0	\$166,853
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$166,853

CODE								
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>		
Potter	31,415,010	48.7950	1,532,895			91.20000%		
Totals:	31,415,010		1,532,895	-	166,853 =	1,366,042 X	91.20000% = 1,245,830	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			2,600	
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	
Total Current Act 511 Taxes – Flat Rate Assessments						0	0	
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%	95,000	95,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	13,000	13,000	
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						108,000	108,000	
Total Act 511, Current Taxes							108,000	
Act 511 Tax Limit -->					103,288,842 X	12	1,239,466	
					Market Value	Mills	(511 Limit)	

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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>									
	Potter	48.7950	48.7950	0.00%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	1,819,385
1200 Special Programs - Elementary / Secondary	412,609
1300 Vocational Education	195,401
1400 Other Instructional Programs - Elementary / Secondary	30,351
1800 Pre-Kindergarten	138,812
Total Instruction	\$2,596,558
2000 Support Services	
2100 Support Services - Students	147,763
2200 Support Services - Instructional Staff	44,945
2300 Support Services - Administration	415,104
2400 Support Services - Pupil Health	112,939
2500 Support Services - Business	173,765
2600 Operation and Maintenance of Plant Services	512,650
2700 Student Transportation Services	185,000
2800 Support Services - Central	131,119
2900 Other Support Services	15,300
Total Support Services	\$1,738,585
3000 Operation of Non-Instructional Services	
3200 Student Activities	89,879
Total Operation of Non-Instructional Services	\$89,879
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	227,175
Total Other Expenditures and Financing Uses	\$227,175
Total Estimated Expenditures and Other Financing Uses	\$4,652,197

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	995,414
200 Personnel Services - Employee Benefits	716,770
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	2,450
500 Other Purchased Services	46,935
600 Supplies	46,377
800 Other Objects	1,439
Total Regular Programs - Elementary / Secondary	\$1,819,385
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	859
300 Purchased Professional and Technical Services	377,000
500 Other Purchased Services	32,250
600 Supplies	500
Total Special Programs - Elementary / Secondary	\$412,609
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	50,792
200 Personnel Services - Employee Benefits	29,661
400 Purchased Property Services	1,000
500 Other Purchased Services	102,578
600 Supplies	11,340
800 Other Objects	30
Total Vocational Education	\$195,401
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,748
200 Personnel Services - Employee Benefits	5,903
300 Purchased Professional and Technical Services	10,500
500 Other Purchased Services	200
Total Other Instructional Programs - Elementary / Secondary	\$30,351
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	74,387
200 Personnel Services - Employee Benefits	56,797
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	600
600 Supplies	5,990
800 Other Objects	38
Total Pre-Kindergarten	\$138,812
Total Instruction	\$2,596,558
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	64,807
200 Personnel Services - Employee Benefits	66,571

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	11,000
500 Other Purchased Services	3,000
600 Supplies	2,000
800 Other Objects	385
Total Support Services - Students	\$147,763
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	35,580
300 Purchased Professional and Technical Services	4,565
500 Other Purchased Services	1,000
600 Supplies	1,800
Total Support Services - Instructional Staff	\$44,945
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	213,672
200 Personnel Services - Employee Benefits	131,388
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	2,065
500 Other Purchased Services	10,900
600 Supplies	26,425
800 Other Objects	2,654
Total Support Services - Administration	\$415,104
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	73,712
200 Personnel Services - Employee Benefits	32,082
300 Purchased Professional and Technical Services	5,100
600 Supplies	1,790
800 Other Objects	255
Total Support Services - Pupil Health	\$112,939
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	111,497
200 Personnel Services - Employee Benefits	53,568
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	3,200
600 Supplies	500
800 Other Objects	1,000
Total Support Services - Business	\$173,765
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	82,586
200 Personnel Services - Employee Benefits	37,064
300 Purchased Professional and Technical Services	2,200
400 Purchased Property Services	332,500
500 Other Purchased Services	17,300
600 Supplies	41,000
Total Operation and Maintenance of Plant Services	\$512,650

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	185,000
Total Student Transportation Services	\$185,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	28,020
200 Personnel Services - Employee Benefits	19,948
300 Purchased Professional and Technical Services	48,290
400 Purchased Property Services	700
500 Other Purchased Services	11,600
600 Supplies	22,550
800 Other Objects	11
Total Support Services - Central	\$131,119
2900 <u>Other Support Services</u>	
500 Other Purchased Services	15,300
Total Other Support Services	\$15,300
Total Support Services	\$1,738,585
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	44,623
200 Personnel Services - Employee Benefits	19,371
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	7,450
600 Supplies	6,605
800 Other Objects	1,830
Total Student Activities	\$89,879
Total Operation of Non-Instructional Services	\$89,879
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	87,175
900 Other Uses of Funds	140,000
Total Debt Service / Other Expenditures and Financing Uses	\$227,175
Total Other Expenditures and Financing Uses	\$227,175
TOTAL EXPENDITURES	\$4,652,197

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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	700,000	600,000
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	50,000	20,000
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	\$750,000	\$620,000

<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	\$750,000	\$620,000

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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	3,241,955	3,088,513
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	70,000	50,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	425,000	425,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$3,736,955	\$3,563,513
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		

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<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	\$3,736,955	\$3,563,513

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	241,159	242,132
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	\$241,159	\$242,132
TOTAL INDEBTEDNESS	\$3,978,114	\$3,805,645

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	26,241
0850 Unassigned Fund Balance	526,319
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,052,560
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,052,560