



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bermudian Springs SD	COUNTY : Adams	AUN : 112011103
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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%

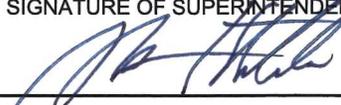
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022 )? Yes   
No

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

Total Budgeted Expenditures	\$34321825
Ending Unassigned Fund Balance	\$2745746
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.00%

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 6/14/22
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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)

<b>School District Name :</b> Bermudian Springs SD	<b>County :</b> Adams	<b>AUN Number :</b> 112011103
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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> 5/10/22
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	These are funds set aside for unanticipated expenditures that may arise throughout the year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	These are funds set aside that accumulated from prior years budgets for use as the Board deems acceptable.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These are funds committed to the agricultural department from a District resident as well as iPad insurance money.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	These are funds set aside by the Board to fund increases in employer retirement and healthcare costs.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	89,732
0840 Assigned Fund Balance	2,797,889
0850 Unassigned Fund Balance	2,745,746
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,633,367</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	18,145,314
7000 Revenue from State Sources	13,182,645
8000 Revenue from Federal Sources	604,157
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$31,932,116</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$37,565,483</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	12,591,679
6112 Interim Real Estate Taxes	55,000
6113 Public Utility Realty Taxes	16,791
6114 Payments in Lieu of Current Taxes - State / Local	1,386
6120 Current Per Capita Taxes, Section 679	41,000
6140 Current Act 511 Taxes - Flat Rate Assessments	41,000
6150 Current Act 511 Taxes - Proportional Assessments	4,598,563
6400 Delinquencies on Taxes Levied / Assessed by the LEA	420,000
6500 Earnings on Investments	7,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	266,395
6910 Rentals	3,500
6940 Tuition from Patrons	98,000
6990 Refunds and Other Miscellaneous Revenue	5,000

**REVENUE FROM LOCAL SOURCES \$18,145,314**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	6,456,390
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	90,000
7250 Migratory Children	1,000
7271 Special Education funds for School-Aged Pupils	1,214,086
7311 Pupil Transportation Subsidy	1,149,509
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	220,665
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,050
7340 State Property Tax Reduction Allocation	764,007
7505 Ready to Learn Block Grant	330,674
7810 State Share of Social Security and Medicare Taxes	509,735
7820 State Share of Retirement Contributions	2,366,529

**REVENUE FROM STATE SOURCES \$13,182,645**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	283,725
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,082
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	15,303
8517 NCLB, Title IV - 21st Century Schools	19,359
8521 Vocational Education - Operating Expenditures	18,925

Amount

**REVENUE FROM FEDERAL SOURCES**

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 216,763

**REVENUE FROM FEDERAL SOURCES \$604,157**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 31,932,116**

Act 1 Index (current): 4.7%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$12,591,679</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$764,007</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$13,355,686</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$13,921,456</b>	
	<b>Adams</b>	<b>Total</b>

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<b>2021-22 Data</b>		
a. Assessed Value	\$1,103,391,300	\$1,103,391,300
b. Real Estate Mills	12.4656	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$832,654,674	\$832,654,674
d. Assessed Value	\$1,116,789,900	\$1,116,789,900
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$13,754,435	\$13,754,435
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$13,754,435	\$13,754,435
(f Total * g)		
i. Base Mills Subject to Index	12.4656	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.70000%	95.70000%
k. Tax Levy Needed	\$13,921,456	\$13,921,456
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>12.4656</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,921,456	\$13,921,456
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,157,449
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,591,679
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$12,591,679

Amount of Tax Relief for Homestead Exclusions \$764,007

Total Approx. Tax Revenue: \$13,355,686

Approx. Tax Levy for Tax Rate Calculation: \$13,921,456

Adams

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	13.0514	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,575,672	\$14,575,672
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	\$16,560.00	
Number of Homestead/Farmstead Properties	3701	3701
Median Assessed Value of Homestead Properties		\$199,700

Act 1 Index (current): 4.7%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$12,591,679</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$764,007</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$13,355,686</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$13,921,456</b>

<b>Adams</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$764,007	Lowering RE Tax Rate	\$0	\$764,007
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$764,007</b>

CODE

6111 Current Real Estate Taxes

<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>
Adams	1,116,789,900	12.4656	13,921,456			95.70000%	
<b>Totals:</b>	<b>1,116,789,900</b>		<b>13,921,456</b>	<b>764,007</b>	<b>13,157,449</b>	<b>95.70000%</b>	<b>12,591,679</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		41,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	47,500
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 47,500 41,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.200%	0.000%	4,580,454	4,298,463
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	334,500	300,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	200	100
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 4,915,154 4,598,563**

**Total Act 511, Current Taxes 4,639,563**

<b>Act 511 Tax Limit --&gt;</b>	<b>832,654,674</b>	<b>12</b>	<b>9,991,856</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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Adams	12.4656	12.4656	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	1.200%	1.200%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	4.7%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,694,190
1200 Special Programs - Elementary / Secondary	3,523,862
1300 Vocational Education	1,133,744
1400 Other Instructional Programs - Elementary / Secondary	243,250
1600 Adult Education Programs	2,453
<b>Total Instruction</b>	<b>\$19,597,499</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	760,929
2200 Support Services - Instructional Staff	1,046,346
2300 Support Services - Administration	2,856,840
2400 Support Services - Pupil Health	359,002
2500 Support Services - Business	473,947
2600 Operation and Maintenance of Plant Services	2,340,762
2700 Student Transportation Services	1,828,115
2900 Other Support Services	2,521
<b>Total Support Services</b>	<b>\$9,668,462</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,111,177
3300 Community Services	2,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,113,177</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,856,737
5200 Interfund Transfers - Out	5,950
5900 Budgetary Reserve	80,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,942,687</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$34,321,825</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,274,296
200 Personnel Services - Employee Benefits	5,302,264
300 Purchased Professional and Technical Services	537,832
400 Purchased Property Services	18,266
500 Other Purchased Services	1,285,806
600 Supplies	219,157
700 Property	44,068
800 Other Objects	12,501
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,694,190</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,192,463
200 Personnel Services - Employee Benefits	857,195
300 Purchased Professional and Technical Services	765,988
500 Other Purchased Services	685,684
600 Supplies	13,143
700 Property	7,289
800 Other Objects	2,100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,523,862</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	533,894
200 Personnel Services - Employee Benefits	360,225
400 Purchased Property Services	2,000
500 Other Purchased Services	189,795
600 Supplies	36,007
700 Property	2,953
800 Other Objects	8,870
<b>Total Vocational Education</b>	<b>\$1,133,744</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	132,035
200 Personnel Services - Employee Benefits	79,265
300 Purchased Professional and Technical Services	30,547
500 Other Purchased Services	100
600 Supplies	1,303
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$243,250</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	153
500 Other Purchased Services	200
600 Supplies	100
<b>Total Adult Education Programs</b>	<b>\$2,453</b>
<b>Total Instruction</b>	<b>\$19,597,499</b>
<b>2000 Support Services</b>	

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	394,056
200 Personnel Services - Employee Benefits	261,049
300 Purchased Professional and Technical Services	75,270
500 Other Purchased Services	1,900
600 Supplies	26,961
700 Property	1,000
800 Other Objects	693
<b>Total Support Services - Students</b>	<b>\$760,929</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	267,428
200 Personnel Services - Employee Benefits	158,835
300 Purchased Professional and Technical Services	333,090
500 Other Purchased Services	10,000
600 Supplies	132,238
700 Property	142,355
800 Other Objects	2,400
<b>Total Support Services - Instructional Staff</b>	<b>\$1,046,346</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,407,032
200 Personnel Services - Employee Benefits	955,478
300 Purchased Professional and Technical Services	199,160
400 Purchased Property Services	61,200
500 Other Purchased Services	114,240
600 Supplies	80,195
700 Property	13,000
800 Other Objects	26,535
<b>Total Support Services - Administration</b>	<b>\$2,856,840</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	203,034
200 Personnel Services - Employee Benefits	145,007
300 Purchased Professional and Technical Services	200
500 Other Purchased Services	205
600 Supplies	9,079
700 Property	1,217
800 Other Objects	260
<b>Total Support Services - Pupil Health</b>	<b>\$359,002</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	243,987
200 Personnel Services - Employee Benefits	180,210
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	3,000
500 Other Purchased Services	1,250
600 Supplies	4,000
700 Property	750

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	750
<b>Total Support Services - Business</b>	<b>\$473,947</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	858,155
200 Personnel Services - Employee Benefits	739,486
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	379,000
500 Other Purchased Services	40,321
600 Supplies	272,800
700 Property	30,000
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,340,762</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	23,250
200 Personnel Services - Employee Benefits	20,040
300 Purchased Professional and Technical Services	6,750
400 Purchased Property Services	500
500 Other Purchased Services	1,776,575
600 Supplies	500
800 Other Objects	500
<b>Total Student Transportation Services</b>	<b>\$1,828,115</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	2,521
<b>Total Other Support Services</b>	<b>\$2,521</b>
<b>Total Support Services</b>	<b>\$9,668,462</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	620,801
200 Personnel Services - Employee Benefits	321,653
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	25,000
500 Other Purchased Services	22,478
600 Supplies	72,000
700 Property	12,245
800 Other Objects	15,000
<b>Total Student Activities</b>	<b>\$1,111,177</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	2,000
<b>Total Community Services</b>	<b>\$2,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,113,177</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,032,744

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	1,823,993
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,856,737</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	5,950
<b>Total Interfund Transfers - Out</b>	<b>\$5,950</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	80,000
<b>Total Budgetary Reserve</b>	<b>\$80,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,942,687</b>
<b>TOTAL EXPENDITURES</b>	<b>\$34,321,825</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	3,500,000	3,250,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	80,000	75,000
Capital Reserve Fund - § 690, §1850	825,000	750,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	4,000,000	1,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	25,000	20,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	115,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$8,855,000</b>	<b>\$5,810,000</b>
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**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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

<b>Total Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$8,855,000</b>	<b>\$5,810,000</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	50,505,000	48,845,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,000,000	2,250,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,850,000	2,000,000
0599 Other Noncurrent Liabilities	95,000	90,000
<b>Total General Fund</b>	<b>\$54,450,000</b>	<b>\$53,185,000</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- 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**

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$54,450,000</b>	<b>\$53,185,000</b>

**Short-Term Payables**

**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
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$54,450,000</b>	<b>\$53,185,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	89,732
0840 Assigned Fund Balance	408,180
0850 Unassigned Fund Balance	2,745,746
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,243,658</b>
<b>5900 Budgetary Reserve</b>	<b>80,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,323,658</b>