

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2022



President of the Board - Original Signature Required

Date

7-5-22



Secretary of the Board - Original Signature Required

Date

7-1-2022



Chief School Administrator - Original Signature Required

Date

6/30/22

Mary C Burford

Contact Person

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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 : California Area SD	COUNTY : Washington	AUN : 101631503
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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 ☐

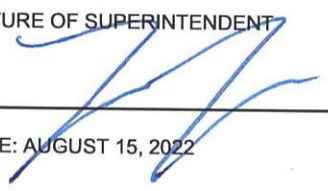
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$17474877
Ending Unassigned Fund Balance	\$531748
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.04%

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 6/30/22
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : California Area SD	County : Washington	AUN Number : 101631503
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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 5/26/22
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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>
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.	The District continues to work on balancing the budget for the 2022-2023 year.

<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		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	882,442	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$882,442</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,285,524	
7000 Revenue from State Sources	9,777,125	
8000 Revenue from Federal Sources	1,061,534	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$17,124,183</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$18,006,625</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,891,124
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	20,000
6120 Current Per Capita Taxes, Section 679	18,000
6140 Current Act 511 Taxes - Flat Rate Assessments	49,000
6150 Current Act 511 Taxes - Proportional Assessments	750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	218,000
6500 Earnings on Investments	100
6700 Revenues from LEA Activities	22,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	180,000
6920 Contributions and Donations from Private Sources	121,000
6940 Tuition from Patrons	1,300
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$6,285,524
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,073,711
7112 Basic Education Funding-Social Security	281,485
7271 Special Education funds for School-Aged Pupils	688,067
7311 Pupil Transportation Subsidy	710,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	43,287
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,000
7340 State Property Tax Reduction Allocation	513,226
7505 Ready to Learn Block Grant	173,671
7820 State Share of Retirement Contributions	1,267,678
REVENUE FROM STATE SOURCES	\$9,777,125
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	180,024
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,402
8517 NCLB, Title IV - 21st Century Schools	11,108
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	270,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	570,000
REVENUE FROM FEDERAL SOURCES	\$1,061,534
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,124,183

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,891,124	
Amount of Tax Relief for Homestead Exclusions	<u>\$513,233</u>	
Total Approx. Tax Revenue:	\$5,404,357	
Approx. Tax Levy for Tax Rate Calculation:	\$5,770,810	
	Washington	Total

2021-22 Data		
a. Assessed Value	\$426,139,695	\$426,139,695
b. Real Estate Mills	12.8865	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$381,602,741	\$381,602,741
d. Assessed Value	\$427,717,735	\$427,717,735
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$5,491,449	\$5,491,449
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$5,491,449	\$5,491,449
(f Total * g)		
i. Base Mills Subject to Index	12.8865	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.03000%	93.03000%
k. Tax Levy Needed	\$5,770,810	\$5,770,810
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	13.4921	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,770,810	\$5,770,810
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,257,577
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,891,124
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,891,124	
Amount of Tax Relief for Homestead Exclusions	<u>\$513,233</u>	
Total Approx. Tax Revenue:	\$5,404,357	
Approx. Tax Levy for Tax Rate Calculation:	\$5,770,810	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.4921	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,770,810	\$5,770,810
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	\$20,936.00	
Number of Homestead/Farmstead Properties	1817	1817
Median Assessed Value of Homestead Properties		\$88,500

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,891,124
Amount of Tax Relief for Homestead Exclusions	<u>\$513,233</u>
Total Approx. Tax Revenue:	\$5,404,357
Approx. Tax Levy for Tax Rate Calculation:	\$5,770,810
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$513,226	Lowering RE Tax Rate	\$0	\$513,226
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$7			\$7
Amount of Tax Relief from State/Local Sources				\$513,233

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>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>						
Washington	427,717,735	13.4921	5,770,810				93.03000%		
Totals:	427,717,735		5,770,810	-	513,233	=	5,257,577	X	93.03000% = 4,891,124
				<u>Rate</u>				<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00				18,000	
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00		18,500	18,500	
6142	Current Act 511 Occupation Taxes– Flat Rate			\$5.00	\$0.00		15,500	15,500	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00		15,000	15,000	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0	0	
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00		0	0	
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00		0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0	0	
Total Current Act 511 Taxes – Flat Rate Assessments							49,000	49,000	
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		700,000	700,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000		0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		50,000	50,000	
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							750,000	750,000	
Total Act 511, Current Taxes								799,000	
Act 511 Tax Limit -->					381,602,741	X	12	4,579,233	
					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>									
	Washington	12.8865	13.4921	4.70%	Yes	4.7%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.7%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	4.7%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.7%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,836,148
1200 Special Programs - Elementary / Secondary	2,599,949
1300 Vocational Education	499,734
Total Instruction	\$9,935,831
2000 Support Services	
2100 Support Services - Students	491,640
2200 Support Services - Instructional Staff	299,174
2300 Support Services - Administration	945,251
2400 Support Services - Pupil Health	172,029
2500 Support Services - Business	287,473
2600 Operation and Maintenance of Plant Services	1,805,036
2700 Student Transportation Services	1,351,886
2800 Support Services - Central	472,828
Total Support Services	\$5,825,317
3000 Operation of Non-Instructional Services	
3200 Student Activities	341,656
Total Operation of Non-Instructional Services	\$341,656
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	110,000
Total Facilities Acquisition, Construction and Improvement Services	\$110,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,202,073
5200 Interfund Transfers - Out	60,000
Total Other Expenditures and Financing Uses	\$1,262,073
Total Estimated Expenditures and Other Financing Uses	\$17,474,877

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,605,228
200 Personnel Services - Employee Benefits	2,434,360
300 Purchased Professional and Technical Services	67,549
400 Purchased Property Services	34,143
500 Other Purchased Services	511,000
600 Supplies	90,531
700 Property	93,337
Total Regular Programs - Elementary / Secondary	\$6,836,148
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	518,941
200 Personnel Services - Employee Benefits	372,600
300 Purchased Professional and Technical Services	1,011,435
500 Other Purchased Services	671,660
600 Supplies	24,163
800 Other Objects	1,150
Total Special Programs - Elementary / Secondary	\$2,599,949
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	81,471
200 Personnel Services - Employee Benefits	44,870
500 Other Purchased Services	370,393
600 Supplies	3,000
Total Vocational Education	\$499,734
Total Instruction	\$9,935,831
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	213,856
200 Personnel Services - Employee Benefits	149,747
300 Purchased Professional and Technical Services	121,069
500 Other Purchased Services	799
600 Supplies	6,169
Total Support Services - Students	\$491,640
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	162,170
200 Personnel Services - Employee Benefits	130,645
300 Purchased Professional and Technical Services	1,859
400 Purchased Property Services	2,500
600 Supplies	2,000
Total Support Services - Instructional Staff	\$299,174
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	491,267
200 Personnel Services - Employee Benefits	259,307
300 Purchased Professional and Technical Services	129,750

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	9,000
500 Other Purchased Services	15,165
600 Supplies	31,443
800 Other Objects	9,319
Total Support Services - Administration	\$945,251
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	105,920
200 Personnel Services - Employee Benefits	54,287
300 Purchased Professional and Technical Services	1,920
400 Purchased Property Services	1,400
500 Other Purchased Services	2,000
600 Supplies	6,502
Total Support Services - Pupil Health	\$172,029
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	138,250
200 Personnel Services - Employee Benefits	84,953
300 Purchased Professional and Technical Services	3,950
400 Purchased Property Services	760
500 Other Purchased Services	12,370
600 Supplies	23,940
700 Property	2,400
800 Other Objects	20,850
Total Support Services - Business	\$287,473
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	463,107
200 Personnel Services - Employee Benefits	372,395
300 Purchased Professional and Technical Services	170,260
400 Purchased Property Services	128,912
500 Other Purchased Services	79,149
600 Supplies	591,213
Total Operation and Maintenance of Plant Services	\$1,805,036
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,351,886
Total Student Transportation Services	\$1,351,886
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	65,000
200 Personnel Services - Employee Benefits	62,946
300 Purchased Professional and Technical Services	154,929
500 Other Purchased Services	1,000
600 Supplies	181,354
700 Property	6,950
800 Other Objects	649
Total Support Services - Central	\$472,828
Total Support Services	\$5,825,317

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<u>Description</u>	<u>Amount</u>
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	138,799
200 Personnel Services - Employee Benefits	60,656
300 Purchased Professional and Technical Services	39,950
400 Purchased Property Services	6,215
500 Other Purchased Services	48,084
600 Supplies	39,382
800 Other Objects	8,570
Total Student Activities	\$341,656
Total Operation of Non-Instructional Services	\$341,656
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	110,000
Total Facilities Acquisition, Construction and Improvement Services	\$110,000
Total Facilities Acquisition, Construction and Improvement Services	\$110,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	218,007
900 Other Uses of Funds	984,066
Total Debt Service / Other Expenditures and Financing Uses	\$1,202,073
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	60,000
Total Interfund Transfers - Out	\$60,000
Total Other Expenditures and Financing Uses	\$1,262,073
TOTAL EXPENDITURES	\$17,474,877

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	730,000	325,000
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	180,000	115,000
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 Cash and Short-Term Investments	\$910,000	\$440,000

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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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	\$910,000	\$440,000

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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	8,345,155	7,532,013
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	850,296	625,055
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$9,195,451	\$8,157,068
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$9,195,451	\$8,157,068

<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	\$9,195,451	\$8,157,068

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	531,748
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$531,748
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$531,748