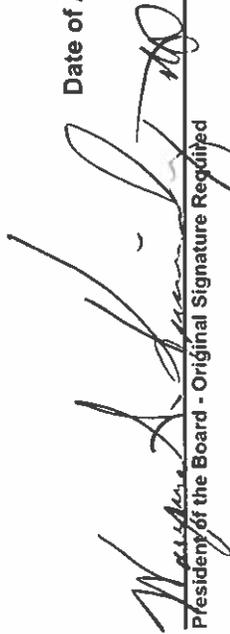


# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

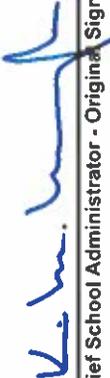
## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022

  
 Secretary of the Board - Original Signature Required

  
 Secretary of the Board - Original Signature Required

Secretary of the Board - Original Signature Required

  
 Chief School Administrator - Original Signature Required

Chief School Administrator - Original Signature Required

Valerie Brooks

Contact Person

vbrooks@cgsd.org

Email Address

  
 Date

  
 Date

  
 Date

(724)627-8151

Extn :1221

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Greene SD	COUNTY : Greene	AUN : 101301403
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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	\$35017520
Ending Unassigned Fund Balance	\$7326117
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	20.92%

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 JUNE 27, 2022
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DUE DATE: AUGUST 15, 2022

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

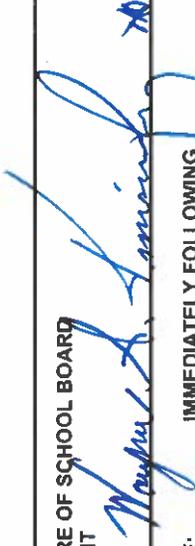
24 PS 6-667(a)(1)

(03/2006)

<b>School District Name :</b> Central Greene SD	<b>County :</b> Greene	<b>AUN Number :</b> 101301403
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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> June 30 2023
---	-----------------------------

**DUE DATE:** IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$10,000.00 . Provide a justification.	New tuition reimbursements paid to teachers per CBA
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: \$853,261.00 Function 2300, Object 200: \$1,022,604.00	Retiree benefits payments included here.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$10,000.00	New tuition reimbursements paid to teachers per CBA
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Amount entered for unforeseen expenditures
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.	Amount available for expenditures prior to receiving tax revenue.

<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	
0840 Assigned Fund Balance	4,575,821
0850 Unassigned Fund Balance	2,692,259
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,268,080</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	16,535,181
7000 Revenue from State Sources	17,678,052
8000 Revenue from Federal Sources	862,324
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$35,075,557</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$42,343,637</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	13,444,581
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	45,000
6150 Current Act 511 Taxes - Proportional Assessments	1,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	33,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	521,000
6910 Rentals	40,000
6990 Refunds and Other Miscellaneous Revenue	301,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$16,535,181</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,912,886
7112 Basic Education Funding-Social Security	488,164
7220 Vocational Education	68,000
7271 Special Education funds for School-Aged Pupils	2,258,695
7311 Pupil Transportation Subsidy	720,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	437,433
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	1,160,742
7505 Ready to Learn Block Grant	352,907
7820 State Share of Retirement Contributions	2,244,225
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,678,052</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	562,074
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	69,210
8517 NCLB, Title IV - 21st Century Schools	42,590
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	76,450
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$862,324</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>35,075,557</b>

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,444,581
Amount of Tax Relief for Homestead Exclusions	<u>\$1,160,742</u>
Total Approx. Tax Revenue:	\$14,605,323
Approx. Tax Levy for Tax Rate Calculation:	\$15,312,933

Greene

Total

2021-22 Data		
a. Assessed Value	\$534,410,212	\$534,410,212
b. Real Estate Mills	29.1175	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$853,681,492	\$853,681,492
d. Assessed Value	\$525,901,377	\$525,901,377
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$15,560,689	\$15,560,689
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$15,560,689	\$15,560,689
(f Total * g)		
i. Base Mills Subject to Index	29.1175	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$15,312,933	\$15,312,933
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>29.1175</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,312,933	\$15,312,933
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,152,191
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,444,581
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,444,581
Amount of Tax Relief for Homestead Exclusions	<u>\$1,160,742</u>
Total Approx. Tax Revenue:	\$14,605,323
Approx. Tax Levy for Tax Rate Calculation:	\$15,312,933

Greene

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	30.3986	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,986,666	\$15,986,666
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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$13,275.00	
Number of Homestead/Farmstead Properties	3003	3003
Median Assessed Value of Homestead Properties		\$60,640

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Act 1 Index (current): 4.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$13,444,581</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,160,742</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$14,605,323</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$15,312,933</b>

	<b>Greene</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,160,742	Lowering RE Tax Rate	\$0	\$1,160,742
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,160,742</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>
Greene	525,901,377	29.1175	15,312,933			95.00000%	
<b>Totals:</b>	<b>525,901,377</b>		<b>15,312,933</b>	- 1,160,742	= 14,152,191	X 95.00000%	= 13,444,581

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
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
<b>Total Current Act 511 Taxes– Flat Rate Assessments</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>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	300,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes– Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes– Proportional Assessments</b>			<b>1,500,000</b>
<b>Total Act 511, Current Taxes</b>			<b>1,500,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>853,681,492</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>10,244,178</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> Greene	29.1175	29.1175	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,434,820
1200 Special Programs - Elementary / Secondary	6,275,154
1300 Vocational Education	1,667,153
1400 Other Instructional Programs - Elementary / Secondary	45,980
<b>Total Instruction</b>	<b>\$20,423,107</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	738,741
2200 Support Services - Instructional Staff	680,642
2300 Support Services - Administration	2,620,663
2400 Support Services - Pupil Health	381,058
2500 Support Services - Business	513,311
2600 Operation and Maintenance of Plant Services	3,086,733
2700 Student Transportation Services	2,311,200
2800 Support Services - Central	11,000
2900 Other Support Services	25,000
<b>Total Support Services</b>	<b>\$10,368,348</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	798,546
3300 Community Services	5,230
<b>Total Operation of Non-Instructional Services</b>	<b>\$803,776</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,191,427
5200 Interfund Transfers - Out	150,000
5900 Budgetary Reserve	80,862
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,422,289</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$35,017,520</b>

2022-2023 Final General Fund Budget

LEA : 101301403 Central Greene 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	6,869,142
200 Personnel Services - Employee Benefits	4,471,870
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	5,950
500 Other Purchased Services	956,400
600 Supplies	119,956
800 Other Objects	502
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,434,820</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,366,770
200 Personnel Services - Employee Benefits	1,686,445
300 Purchased Professional and Technical Services	1,178,000
400 Purchased Property Services	30,000
500 Other Purchased Services	975,250
600 Supplies	37,614
700 Property	800
800 Other Objects	275
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,275,154</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	443,520
200 Personnel Services - Employee Benefits	294,642
400 Purchased Property Services	750
500 Other Purchased Services	913,949
600 Supplies	14,292
<b>Total Vocational Education</b>	<b>\$1,667,153</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,500
200 Personnel Services - Employee Benefits	1,505
500 Other Purchased Services	40,750
600 Supplies	225
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$45,980</b>
<b>Total Instruction</b>	<b>\$20,423,107</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	449,437
200 Personnel Services - Employee Benefits	287,741
500 Other Purchased Services	300
600 Supplies	850
800 Other Objects	413
<b>Total Support Services - Students</b>	<b>\$738,741</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	214,280

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	140,262
300 Purchased Professional and Technical Services	137,000
400 Purchased Property Services	10,000
500 Other Purchased Services	4,300
600 Supplies	173,500
800 Other Objects	1,300
<b>Total Support Services - Instructional Staff</b>	<b>\$680,642</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	853,261
200 Personnel Services - Employee Benefits	1,022,604
300 Purchased Professional and Technical Services	110,400
400 Purchased Property Services	6,850
500 Other Purchased Services	58,050
600 Supplies	16,010
700 Property	32,638
800 Other Objects	520,850
<b>Total Support Services - Administration</b>	<b>\$2,620,663</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	220,213
200 Personnel Services - Employee Benefits	142,766
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	309
500 Other Purchased Services	300
600 Supplies	7,470
<b>Total Support Services - Pupil Health</b>	<b>\$381,058</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	245,862
200 Personnel Services - Employee Benefits	123,449
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	113,300
500 Other Purchased Services	950
600 Supplies	22,500
700 Property	500
800 Other Objects	750
<b>Total Support Services - Business</b>	<b>\$513,311</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,077,510
200 Personnel Services - Employee Benefits	819,673
300 Purchased Professional and Technical Services	42,350
400 Purchased Property Services	243,400
500 Other Purchased Services	249,100
600 Supplies	636,200
700 Property	15,500
800 Other Objects	3,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,086,733</b>

<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
400 Purchased Property Services	7,000
500 Other Purchased Services	2,300,000
600 Supplies	4,200
<b>Total Student Transportation Services</b>	<b>\$2,311,200</b>
<b>2800 <u>Support Services - Central</u></b>	
200 Personnel Services - Employee Benefits	10,000
300 Purchased Professional and Technical Services	1,000
<b>Total Support Services - Central</b>	<b>\$11,000</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	25,000
<b>Total Other Support Services</b>	<b>\$25,000</b>
<b>Total Support Services</b>	<b>\$10,368,348</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	334,033
200 Personnel Services - Employee Benefits	167,367
300 Purchased Professional and Technical Services	80,200
400 Purchased Property Services	13,470
500 Other Purchased Services	124,995
600 Supplies	51,891
800 Other Objects	26,590
<b>Total Student Activities</b>	<b>\$798,546</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	230
600 Supplies	2,000
<b>Total Community Services</b>	<b>\$5,230</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$803,776</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	983,921
900 Other Uses of Funds	2,207,506
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,191,427</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	150,000
<b>Total Interfund Transfers - Out</b>	<b>\$150,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	80,862

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$80,862
Total Other Expenditures and Financing Uses	\$3,422,289
<b>TOTAL EXPENDITURES</b>	<b>\$35,017,520</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	9,764,301	9,764,301
Public Purpose (Expendable) Trust Fund	10,852	10,852
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	242,648	5,000
Other Capital Projects Fund	3,843,571	1,000,000
Debt Service Fund	2,738,092	2,740,000
Food Service / Cafeteria Operations Fund	40,955	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	3,064,291	3,070,000
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$19,704,710</b>	<b>\$16,595,153</b>

**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

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$19,704,710</b>	<b>\$16,595,153</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	38,044,703	35,083,067
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	577,716	577,716
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,772,200	1,772,200
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$40,394,619</b>	<b>\$37,432,983</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

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$40,394,619</b>	<b>\$37,432,983</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>\$40,394,619</b>	<b>\$37,432,983</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,326,117
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,326,117</b>
<b>5900 Budgetary Reserve</b>	<b>80,862</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,406,979</b>