

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2022


President of the Board - Original Signature Required
Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

John Maly

Contact Person

jmaly@centralvalleydsd.net

Email Address

Date

6/16/22

Date

6/16/22

Date

6/16/22

(724)775-5600

Telephone

Extn :11016

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Valley SD	COUNTY : Beaver	AUN : 127042003
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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	\$40217784
Ending Unassigned Fund Balance	\$3004748
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.47%

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 6/16/22
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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 : Central Valley SD	County : Beaver	AUN Number : 127042003
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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 5-19-22
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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.	Fund Balance will be used for general operations.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed to PSERS

<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	891,598	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,043,041	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,934,639</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	23,641,826	
7000 Revenue from State Sources	16,522,682	
8000 Revenue from Federal Sources	1,014,983	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$41,179,491</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$44,114,130</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	18,858,124
6113 Public Utility Realty Taxes	18,500
6114 Payments in Lieu of Current Taxes - State / Local	402,702
6140 Current Act 511 Taxes - Flat Rate Assessments	60,000
6150 Current Act 511 Taxes - Proportional Assessments	3,300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	495,000
6500 Earnings on Investments	6,500
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	340,000
6910 Rentals	36,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	70,000
REVENUE FROM LOCAL SOURCES	\$23,641,826
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,021,287
7271 Special Education funds for School-Aged Pupils	1,682,224
7311 Pupil Transportation Subsidy	682,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	225,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,000
7340 State Property Tax Reduction Allocation	1,060,367
7505 Ready to Learn Block Grant	324,054
7810 State Share of Social Security and Medicare Taxes	617,750
7820 State Share of Retirement Contributions	2,868,000
REVENUE FROM STATE SOURCES	\$16,522,682
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	5,200
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	325,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	62,000
8517 NCLB, Title IV - 21st Century Schools	26,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	516,630
8751 ARP ESSER Learning Loss	28,681
8752 ARP ESSER Summer Programs	5,736
8753 ARP ESSER Afterschool Programs	5,736

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	40,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$1,014,983
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	41,179,491

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$18,858,124	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,060,367</u>	
Total Approx. Tax Revenue:	\$19,918,491	
Approx. Tax Levy for Tax Rate Calculation:	\$20,246,575	
	Beaver	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$305,761,015	\$305,761,015
b. Real Estate Mills	64.6500	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,337,834,462	\$1,337,834,462
d. Assessed Value	\$300,305,177	\$300,305,177
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$19,767,450	\$19,767,450
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$19,767,450	\$19,767,450
(f Total * g)		
i. Base Mills Subject to Index	64.6500	
(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	98.29000%	98.29000%
k. Tax Levy Needed	\$20,246,575	\$20,246,575
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	67.4200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,246,575	\$20,246,575
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$19,186,208
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,858,124
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$18,858,124	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,060,367</u>	
Total Approx. Tax Revenue:	\$19,918,491	
Approx. Tax Levy for Tax Rate Calculation:	\$20,246,575	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	67.4299	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,249,548	\$20,249,548
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	\$3,596.00	
Number of Homestead/Farmstead Properties	4374	4374
Median Assessed Value of Homestead Properties		\$28,500

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$18,858,124
Amount of Tax Relief for Homestead Exclusions	<u>\$1,060,367</u>
Total Approx. Tax Revenue:	\$19,918,491
Approx. Tax Levy for Tax Rate Calculation:	\$20,246,575
	Beaver
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,060,367	Lowering RE Tax Rate	\$0	\$1,060,367
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,060,367

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>			<u>Net Tax Revenue</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>	<u>Exclusions</u>		<u>Percent Collected</u>		<u>Generated By Mills</u>
Beaver	300,305,177	67.4200	20,246,575				98.29000%		
Totals:	300,305,177		20,246,575	-	1,060,367	=	19,186,208	X	98.29000% = 18,858,124
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00		60,000		60,000
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							60,000		60,000
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%		2,500,000		2,500,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		550,000		550,000
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			0.7500	0.5000		250,000		250,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0
Total Current Act 511 Taxes – Proportional Assessments							3,300,000		3,300,000
Total Act 511, Current Taxes									3,360,000
Act 511 Tax Limit -->					1,337,834,462	X	12		16,054,014
					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>									
	Beaver	64.6500	67.4200	4.29%	Yes	4.3%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$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%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	4.3%	0.5000	0.5000	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,462,638
1200 Special Programs - Elementary / Secondary	4,616,437
1300 Vocational Education	448,000
1400 Other Instructional Programs - Elementary / Secondary	24,532
Total Instruction	\$25,551,607
2000 Support Services	
2100 Support Services - Students	1,035,248
2200 Support Services - Instructional Staff	434,554
2300 Support Services - Administration	1,833,212
2400 Support Services - Pupil Health	399,058
2500 Support Services - Business	545,100
2600 Operation and Maintenance of Plant Services	3,676,304
2700 Student Transportation Services	1,769,500
2800 Support Services - Central	921,426
2900 Other Support Services	25,000
Total Support Services	\$10,639,402
3000 Operation of Non-Instructional Services	
3200 Student Activities	745,346
3300 Community Services	20,000
Total Operation of Non-Instructional Services	\$765,346
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,061,429
5200 Interfund Transfers - Out	200,000
Total Other Expenditures and Financing Uses	\$3,261,429
Total Estimated Expenditures and Other Financing Uses	\$40,217,784

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,015,796
200 Personnel Services - Employee Benefits	7,300,692
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	105,000
500 Other Purchased Services	1,410,650
600 Supplies	595,500
700 Property	9,000
800 Other Objects	21,000
Total Regular Programs - Elementary / Secondary	\$20,462,638
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,102,540
200 Personnel Services - Employee Benefits	1,383,497
300 Purchased Professional and Technical Services	484,000
500 Other Purchased Services	625,500
600 Supplies	16,900
800 Other Objects	4,000
Total Special Programs - Elementary / Secondary	\$4,616,437
1300 <u>Vocational Education</u>	
500 Other Purchased Services	448,000
Total Vocational Education	\$448,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,000
200 Personnel Services - Employee Benefits	4,532
500 Other Purchased Services	11,000
Total Other Instructional Programs - Elementary / Secondary	\$24,532
Total Instruction	\$25,551,607
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	583,725
200 Personnel Services - Employee Benefits	366,023
300 Purchased Professional and Technical Services	40,500
500 Other Purchased Services	2,000
600 Supplies	34,500
800 Other Objects	8,500
Total Support Services - Students	\$1,035,248
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	212,084
200 Personnel Services - Employee Benefits	147,220
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	1,000
500 Other Purchased Services	14,000
600 Supplies	57,050

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<u>Description</u>	<u>Amount</u>
800 Other Objects	200
Total Support Services - Instructional Staff	\$434,554
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,000,068
200 Personnel Services - Employee Benefits	667,344
300 Purchased Professional and Technical Services	78,000
500 Other Purchased Services	38,500
600 Supplies	19,600
800 Other Objects	29,700
Total Support Services - Administration	\$1,833,212
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	190,999
200 Personnel Services - Employee Benefits	187,908
300 Purchased Professional and Technical Services	1,300
400 Purchased Property Services	1,500
600 Supplies	15,601
800 Other Objects	1,750
Total Support Services - Pupil Health	\$399,058
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	208,359
200 Personnel Services - Employee Benefits	165,741
300 Purchased Professional and Technical Services	43,000
400 Purchased Property Services	16,000
500 Other Purchased Services	102,500
600 Supplies	6,500
800 Other Objects	3,000
Total Support Services - Business	\$545,100
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,214,885
200 Personnel Services - Employee Benefits	1,196,419
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	679,000
500 Other Purchased Services	101,000
600 Supplies	375,000
700 Property	20,000
800 Other Objects	30,000
Total Operation and Maintenance of Plant Services	\$3,676,304
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,767,000
800 Other Objects	2,500
Total Student Transportation Services	\$1,769,500
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	82,200
200 Personnel Services - Employee Benefits	66,226

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	378,000
600 Supplies	365,000
700 Property	30,000
Total Support Services - Central	\$921,426
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$10,639,402
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	273,097
200 Personnel Services - Employee Benefits	105,210
300 Purchased Professional and Technical Services	600
400 Purchased Property Services	37,300
500 Other Purchased Services	112,700
600 Supplies	154,839
700 Property	20,000
800 Other Objects	41,600
Total Student Activities	\$745,346
3300 <u>Community Services</u>	
800 Other Objects	20,000
Total Community Services	\$20,000
Total Operation of Non-Instructional Services	\$765,346
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,676,429
900 Other Uses of Funds	1,385,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,061,429
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	200,000
Total Interfund Transfers - Out	\$200,000
Total Other Expenditures and Financing Uses	\$3,261,429
TOTAL EXPENDITURES	\$40,217,784

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	4,750,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	200,000	200,000
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 Cash and Short-Term Investments	\$4,950,000	\$5,200,000

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	\$4,950,000	\$5,200,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	42,000,000	41,000,000
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 General Fund	\$42,000,000	\$41,000,000
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		

<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		

<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	\$42,000,000	\$41,000,000

<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	\$42,000,000	\$41,000,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	891,598
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,004,748
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,896,346
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,896,346