

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6-14-2022
Date



Secretary of the Board - Original Signature Required

6/14/2022
Date



Chief School Administrator - Original Signature Required

6/15/2022
Date

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Clarion Area SD	COUNTY : Clarion	AUN : 106161203
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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	\$16433322
Ending Unassigned Fund Balance	\$1309900
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.97%

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 6/15/2022
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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 6-687(a)(1)

(03/2006)

School District Name : Clarion Area SD	County : Clarion	AUN Number : 106161203
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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 5-10-22
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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>
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$388,398.00 Function 2600, Object 200: \$409,366.00	Family insurance rates and high pension obligation lead to higher benefits costs than wages.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve for unforeseen personnel changes
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.	Funds to be used for continuing increases in wages, medical and pension benefits.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds committed to medical and pension increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds assigned to short term bond payments.

<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	7,500	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,675,000	
0840 Assigned Fund Balance	645,000	
0850 Unassigned Fund Balance	2,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,320,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,314,342	
7000 Revenue from State Sources	5,824,955	
8000 Revenue from Federal Sources	2,125,734	
9000 Other Financing Sources	168,291	
Total Estimated Revenues And Other Financing Sources		<u>\$16,433,322</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$21,753,322</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,202,342
6113 Public Utility Realty Taxes	7,500
6114 Payments in Lieu of Current Taxes - State / Local	10,000
6120 Current Per Capita Taxes, Section 679	11,200
6140 Current Act 511 Taxes - Flat Rate Assessments	51,200
6150 Current Act 511 Taxes - Proportional Assessments	815,100
6400 Delinquencies on Taxes Levied / Assessed by the LEA	438,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	125,000
6910 Rentals	10,000
6940 Tuition from Patrons	14,000
6960 Services Provided Other Local Governmental Units / LEAs	525,000
6990 Refunds and Other Miscellaneous Revenue	25,000
REVENUE FROM LOCAL SOURCES	\$8,314,342
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,292,596
7112 Basic Education Funding-Social Security	225,000
7271 Special Education funds for School-Aged Pupils	543,716
7311 Pupil Transportation Subsidy	320,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	110,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	264,643
7501 PA Accountability Grants	99,000
7820 State Share of Retirement Contributions	950,000
REVENUE FROM STATE SOURCES	\$5,824,955
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	341,985
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,466
8517 NCLB, Title IV - 21st Century Schools	22,283
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	40,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	277,000
8751 ARP ESSER Learning Loss	25,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8752 ARP ESSER Summer Programs	10,000
8753 ARP ESSER Afterschool Programs	10,000
8754 ARP ESSER Homeless Children and Youth Funds	9,000
8755 ARP ESSER Emergency Relief for Other Educational Entities	1,250,000
8830 Medical Assistance Reimbursements (Access) - Early Intervention	95,000
REVENUE FROM FEDERAL SOURCES	\$2,125,734
OTHER FINANCING SOURCES	
9800 Intrafund Transfers In	168,291
OTHER FINANCING SOURCES	\$168,291
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	16,433,322

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,202,342	
Amount of Tax Relief for Homestead Exclusions	<u>\$264,643</u>	
Total Approx. Tax Revenue:	\$6,466,985	
Approx. Tax Levy for Tax Rate Calculation:	\$7,156,134	
	Clarion	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$108,786,915	\$108,786,915
b. Real Estate Mills	65.7300	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$348,687,010	\$348,687,010
d. Assessed Value	\$108,871,655	\$108,871,655
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$7,150,564	\$7,150,564
(a * b)		
2022-23 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$7,150,564	\$7,150,564
(f Total * g)		
i. Base Mills Subject to Index	65.7300	
(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	90.00000%	90.00000%
k. Tax Levy Needed	\$7,156,134	\$7,156,134
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	65.7300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,156,134	\$7,156,134
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,891,491
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,202,342
(n * Est. Pct. Collection)		
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Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,202,342	
Amount of Tax Relief for Homestead Exclusions	<u>\$264,643</u>	
Total Approx. Tax Revenue:	\$6,466,985	
Approx. Tax Levy for Tax Rate Calculation:	\$7,156,134	
	Clarion	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	68.6221	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,471,002	\$7,471,002
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	\$2,668.13	
Number of Homestead/Farmstead Properties	1509	1509
Median Assessed Value of Homestead Properties		\$25,180

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,202,342
Amount of Tax Relief for Homestead Exclusions	<u>\$264,643</u>
Total Approx. Tax Revenue:	\$6,466,985
Approx. Tax Levy for Tax Rate Calculation:	\$7,156,134
	Clarion
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$264,643	Lowering RE Tax Rate	\$0	\$264,643
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$264,643

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>						
Clarion	108,871,655	65.7300	7,156,134				90.00000%		
Totals:	108,871,655		7,156,134	-	264,643	=	6,891,491	X	90.00000% = 6,202,342
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					11,200
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	11,200	11,200		
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	40,000	40,000		
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						51,200	51,200		
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	650,000		
6152	Current Act 511 Occupation Taxes			0.2500	0.000	113,750	100,100		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	75,000	65,000		
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						888,750	815,100		
Total Act 511, Current Taxes							866,300		
Act 511 Tax Limit -->					348,687,010	X	12	4,184,244	
					Market Value		Mills	(511 Limit)	

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Clarion	65.7300	65.7300	0.00%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	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%				
6152	Current Act 511 Occupation Taxes	0.2500	0.2500	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,272,873
1200 Special Programs - Elementary / Secondary	1,910,621
1300 Vocational Education	298,458
1400 Other Instructional Programs - Elementary / Secondary	19,557
1500 Nonpublic School Programs	5,000
Total Instruction	\$9,506,509
2000 Support Services	
2100 Support Services - Students	574,302
2200 Support Services - Instructional Staff	439,698
2300 Support Services - Administration	873,718
2400 Support Services - Pupil Health	189,587
2500 Support Services - Business	234,184
2600 Operation and Maintenance of Plant Services	2,245,564
2700 Student Transportation Services	650,100
2900 Other Support Services	20,000
Total Support Services	\$5,227,153
3000 Operation of Non-Instructional Services	
3200 Student Activities	460,641
Total Operation of Non-Instructional Services	\$460,641
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	602,019
5200 Interfund Transfers - Out	537,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,239,019
Total Estimated Expenditures and Other Financing Uses	\$16,433,322

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,590,213
200 Personnel Services - Employee Benefits	2,545,043
300 Purchased Professional and Technical Services	273,647
400 Purchased Property Services	18,500
500 Other Purchased Services	503,500
600 Supplies	340,470
800 Other Objects	1,500
Total Regular Programs - Elementary / Secondary	\$7,272,873
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	846,621
200 Personnel Services - Employee Benefits	527,800
300 Purchased Professional and Technical Services	303,500
400 Purchased Property Services	750
500 Other Purchased Services	215,250
600 Supplies	16,700
Total Special Programs - Elementary / Secondary	\$1,910,621
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	68,468
200 Personnel Services - Employee Benefits	29,790
500 Other Purchased Services	200,000
600 Supplies	200
Total Vocational Education	\$298,458
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,000
200 Personnel Services - Employee Benefits	5,557
Total Other Instructional Programs - Elementary / Secondary	\$19,557
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	5,000
Total Nonpublic School Programs	\$5,000
Total Instruction	\$9,506,509
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	318,087
200 Personnel Services - Employee Benefits	250,475
400 Purchased Property Services	1,000
500 Other Purchased Services	740
600 Supplies	4,000
Total Support Services - Students	\$574,302
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	167,325
200 Personnel Services - Employee Benefits	82,389

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	71,500
500	Other Purchased Services	10,295
600	Supplies	68,189
700	Property	40,000
Total Support Services - Instructional Staff		\$439,698
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	416,491
200	Personnel Services - Employee Benefits	285,097
300	Purchased Professional and Technical Services	104,230
400	Purchased Property Services	9,250
500	Other Purchased Services	26,550
600	Supplies	19,800
800	Other Objects	12,300
Total Support Services - Administration		\$873,718
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	101,749
200	Personnel Services - Employee Benefits	74,984
300	Purchased Professional and Technical Services	6,500
400	Purchased Property Services	300
500	Other Purchased Services	1,825
600	Supplies	3,500
700	Property	729
Total Support Services - Pupil Health		\$189,587
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	121,625
200	Personnel Services - Employee Benefits	96,809
400	Purchased Property Services	1,500
500	Other Purchased Services	3,500
600	Supplies	4,000
800	Other Objects	6,750
Total Support Services - Business		\$234,184
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	388,398
200	Personnel Services - Employee Benefits	409,366
300	Purchased Professional and Technical Services	40,000
400	Purchased Property Services	334,000
500	Other Purchased Services	68,000
600	Supplies	147,500
700	Property	858,000
800	Other Objects	300
Total Operation and Maintenance of Plant Services		\$2,245,564
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	650,100
Total Student Transportation Services		\$650,100

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<u>Description</u>	<u>Amount</u>
2900 Other Support Services	
500 Other Purchased Services	20,000
Total Other Support Services	\$20,000
Total Support Services	\$5,227,153
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	197,315
200 Personnel Services - Employee Benefits	84,026
300 Purchased Professional and Technical Services	30,500
400 Purchased Property Services	58,100
500 Other Purchased Services	51,200
600 Supplies	28,500
700 Property	4,000
800 Other Objects	7,000
Total Student Activities	\$460,641
Total Operation of Non-Instructional Services	\$460,641
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	602,019
Total Debt Service / Other Expenditures and Financing Uses	\$602,019
5200 Interfund Transfers - Out	
900 Other Uses of Funds	537,000
Total Interfund Transfers - Out	\$537,000
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,239,019
TOTAL EXPENDITURES	\$16,433,322

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	610,000	650,000
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	400,000	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	95,000	58,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	40,000	40,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	35,000	35,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,180,000	\$783,000

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	4,700,000	4,800,000
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	2,900,000	3,500,000
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	\$7,600,000	\$8,300,000
TOTAL CASH AND INVESTMENTS	\$8,780,000	\$9,083,000

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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		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	90,000	90,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,000,000	3,100,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$3,090,000	\$3,190,000
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable	9,500,000	9,000,000
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 Debt Service Fund	\$9,500,000	\$9,000,000
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$12,590,000	\$12,190,000

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<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	\$12,590,000	\$12,190,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	7,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,350,000
0840 Assigned Fund Balance	660,100
0850 Unassigned Fund Balance	1,309,900
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,320,000
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,427,500