

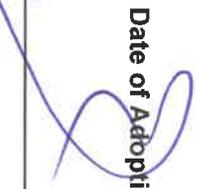
FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required



Date 6/15/22

Secretary of the Board - Original Signature Required



Date 6/15/2022

Chief School Administrator - Original Signature Required

Date 6/15/2022

Mark Moyer

(610)693-8542 Extn :6288

Contact Person

Telephone Extension

m_moyer@conradweiser.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Conrad Weiser Area SD	COUNTY : Berks	AUN : 114061103
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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	\$56794991
Ending Unassigned Fund Balance	\$5541232
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.75%

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 6/21/22
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DUE DATE: AUGUST 14, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Conrad Weiser Area SD	County : Berks	AUN Number : 114061103
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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 5/11/22
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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.	We keep a Fund Balance for unexpected Expenses.

<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	429
0820 Restricted Fund Balance	2,117
0830 Committed Fund Balance	1,533,854
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,147,387
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,681,241</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	36,561,537
7000 Revenue from State Sources	17,550,078
8000 Revenue from Federal Sources	2,543,367
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$56,654,982</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$62,336,223</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	30,807,496
6112 Interim Real Estate Taxes	130,000
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	71,000
6120 Current Per Capita Taxes, Section 679	59,000
6140 Current Act 511 Taxes - Flat Rate Assessments	59,000
6150 Current Act 511 Taxes - Proportional Assessments	3,050,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	560,000
6500 Earnings on Investments	155,041
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	525,000
6910 Rentals	40,000
6940 Tuition from Patrons	1,000,000
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$36,561,537
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,093,238
7112 Basic Education Funding-Social Security	918,000
7160 Tuition for Orphans Subsidy	500,000
7271 Special Education funds for School-Aged Pupils	1,965,000
7311 Pupil Transportation Subsidy	825,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	377,096
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	1,282,813
7505 Ready to Learn Block Grant	371,000
7820 State Share of Retirement Contributions	4,172,931
REVENUE FROM STATE SOURCES	\$17,550,078
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	655,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,000
8517 NCLB, Title IV - 21st Century Schools	50,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	890,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	698,367

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	150,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$2,543,367
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	56,654,982

Act 1 Index (current): 4.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$30,807,546

Amount of Tax Relief for Homestead Exclusions

\$1,282,822

Total Approx. Tax Revenue:

\$32,090,368

Approx. Tax Levy for Tax Rate Calculation:

\$33,207,131

	Berks	Lancaster	Total
2021-22 Data			
a. Assessed Value	\$1,016,854,400	\$1,848,500	\$1,018,702,900
b. Real Estate Mills	31.3822	21.1457	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$1,406,964,713	\$1,723,922	\$1,408,688,635
d. Assessed Value	\$1,024,924,100	\$1,848,500	\$1,026,772,600
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$31,911,128	\$39,088	\$31,950,216
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	99.87762%	0.12238%	100.00000%
II.			
h. Rebalanced 2021-22 Tax Levy	\$31,911,115	\$39,101	\$31,950,216
(f Total * g)			
i. Base Mills Subject to Index	31.3822	21.1528	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.50000%	98.00000%	96.50184%
k. Tax Levy Needed	\$33,166,492	\$40,639	\$33,207,131
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	32.3599	21.9848	
(k / d * 1000)			
III.			
m. Tax Levy Generated by Mills	\$33,166,441	\$40,639	\$33,207,080
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$31,924,258
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$30,807,496
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$30,807,546

Amount of Tax Relief for Homestead Exclusions

\$1,282,822

Total Approx. Tax Revenue:

\$32,090,368

Approx. Tax Levy for Tax Rate Calculation:

\$33,207,131

	Berks	Lancaster	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	32.7316	22.0623	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,547,406	\$40,782	\$33,588,188
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$8,193.00	\$12,059.00	
Number of Homestead/Farmstead Properties	4838	8	4846
Median Assessed Value of Homestead Properties			\$110,300

Act 1 Index (current): 4.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$30,807,546		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,282,822</u>		
Total Approx. Tax Revenue:	\$32,090,368		
Approx. Tax Levy for Tax Rate Calculation:	\$33,207,131		

	Berks	Lancaster		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,282,813	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$9		\$9
Amount of Tax Relief from State/Local Sources				\$1,282,822

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>
Berks	1,024,924,100	32.3599	33,166,441			96.50000%	
Lancaster	1,848,500	21.9848	40,639			98.00000%	
Totals:	1,026,772,600		33,207,080	- 1,282,822 =	31,924,258 X	96.50184% =	30,807,496

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		59,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	59,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes -- Flat Rate Assessments			59,000
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%	2,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000
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
Total Current Act 511 Taxes -- Proportional Assessments			3,050,000
Total Act 511, Current Taxes			3,109,000
Act 511 Tax Limit -->		1,408,688,635 X	12
		Market Value	Mills
			16,904,264
			(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>									
	Berks	31.3822	32.3599	3.12%	Yes	4.3%				
	Lancaster	21.1528	21.9848	3.94%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	21,423,715
1200 Special Programs - Elementary / Secondary	11,477,450
1300 Vocational Education	1,843,907
1400 Other Instructional Programs - Elementary / Secondary	249,625
Total Instruction	\$34,994,697
2000 Support Services	
2100 Support Services - Students	2,168,734
2200 Support Services - Instructional Staff	2,010,987
2300 Support Services - Administration	2,924,800
2400 Support Services - Pupil Health	569,435
2500 Support Services - Business	825,928
2600 Operation and Maintenance of Plant Services	3,902,362
2700 Student Transportation Services	2,542,635
2800 Support Services - Central	863,209
2900 Other Support Services	35,000
Total Support Services	\$15,843,090
3000 Operation of Non-Instructional Services	
3200 Student Activities	954,373
3300 Community Services	20,000
Total Operation of Non-Instructional Services	\$974,373
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,982,831
Total Other Expenditures and Financing Uses	\$4,982,831
Total Estimated Expenditures and Other Financing Uses	\$56,794,991

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,145,393
200 Personnel Services - Employee Benefits	7,279,382
300 Purchased Professional and Technical Services	337,125
400 Purchased Property Services	57,155
500 Other Purchased Services	608,369
600 Supplies	547,112
700 Property	429,730
800 Other Objects	19,449
Total Regular Programs - Elementary / Secondary	\$21,423,715
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,043,812
200 Personnel Services - Employee Benefits	3,795,983
300 Purchased Professional and Technical Services	743,965
400 Purchased Property Services	1,300
500 Other Purchased Services	1,827,940
600 Supplies	58,950
700 Property	5,500
Total Special Programs - Elementary / Secondary	\$11,477,450
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	626,336
200 Personnel Services - Employee Benefits	401,176
400 Purchased Property Services	2,182
500 Other Purchased Services	766,575
600 Supplies	38,038
800 Other Objects	9,600
Total Vocational Education	\$1,843,907
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	145,212
200 Personnel Services - Employee Benefits	89,513
500 Other Purchased Services	400
600 Supplies	1,000
800 Other Objects	13,500
Total Other Instructional Programs - Elementary / Secondary	\$249,625
Total Instruction	\$34,994,697
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,319,032
200 Personnel Services - Employee Benefits	808,475
300 Purchased Professional and Technical Services	1,300
400 Purchased Property Services	4,252
500 Other Purchased Services	8,025
600 Supplies	27,450

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<u>Description</u>	<u>Amount</u>
800 Other Objects	200
Total Support Services - Students	\$2,168,734
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	973,139
200 Personnel Services - Employee Benefits	883,703
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	5,309
500 Other Purchased Services	15,450
600 Supplies	120,116
700 Property	4,750
800 Other Objects	2,520
Total Support Services - Instructional Staff	\$2,010,987
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,550,871
200 Personnel Services - Employee Benefits	991,291
300 Purchased Professional and Technical Services	166,150
400 Purchased Property Services	21,000
500 Other Purchased Services	64,352
600 Supplies	83,250
700 Property	23,736
800 Other Objects	24,150
Total Support Services - Administration	\$2,924,800
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	313,998
200 Personnel Services - Employee Benefits	235,851
300 Purchased Professional and Technical Services	3,166
400 Purchased Property Services	5,645
500 Other Purchased Services	1,650
600 Supplies	8,875
800 Other Objects	250
Total Support Services - Pupil Health	\$569,435
2500 Support Services - Business	
100 Personnel Services - Salaries	443,622
200 Personnel Services - Employee Benefits	340,106
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	11,800
500 Other Purchased Services	17,200
600 Supplies	8,000
800 Other Objects	1,200
Total Support Services - Business	\$825,928
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,393,968
200 Personnel Services - Employee Benefits	1,033,524
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	405,000

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	215,000
600 Supplies	760,500
700 Property	85,000
800 Other Objects	370
Total Operation and Maintenance of Plant Services	\$3,902,362
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	61,074
200 Personnel Services - Employee Benefits	46,361
400 Purchased Property Services	5,000
500 Other Purchased Services	2,425,500
600 Supplies	4,500
800 Other Objects	200
Total Student Transportation Services	\$2,542,635
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	328,317
200 Personnel Services - Employee Benefits	285,405
300 Purchased Professional and Technical Services	115,000
400 Purchased Property Services	7,800
500 Other Purchased Services	7,500
600 Supplies	94,520
700 Property	24,347
800 Other Objects	320
Total Support Services - Central	\$863,209
2900 <u>Other Support Services</u>	
500 Other Purchased Services	35,000
Total Other Support Services	\$35,000
Total Support Services	\$15,843,090
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	444,161
200 Personnel Services - Employee Benefits	191,162
300 Purchased Professional and Technical Services	140,000
400 Purchased Property Services	4,500
500 Other Purchased Services	70,800
600 Supplies	27,750
700 Property	62,500
800 Other Objects	13,500
Total Student Activities	\$954,373
3300 <u>Community Services</u>	
500 Other Purchased Services	20,000
Total Community Services	\$20,000
Total Operation of Non-Instructional Services	\$974,373
5000 Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,954,914
900 Other Uses of Funds	3,027,917
Total Debt Service / Other Expenditures and Financing Uses	\$4,982,831
Total Other Expenditures and Financing Uses	\$4,982,831
TOTAL EXPENDITURES	\$56,794,991

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	6,000,000	6,000,000
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	6,100,000	2,700,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$12,700,000	\$8,900,000
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Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$12,700,000	\$8,900,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	34,641,480	29,800,697
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	450,000	450,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$35,091,480	\$30,250,697

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		

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

Total Permanent Fund		
Total Long-Term Indebtedness	\$35,091,480	\$30,250,697

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

TOTAL INDEBTEDNESS	\$35,091,480	\$30,250,697
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Account Description	Amounts
0810 Nonspendable Fund Balance	429
0820 Restricted Fund Balance	2,117
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,541,232
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,541,232

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,543,778
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