

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

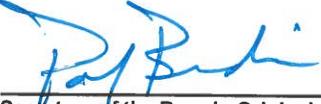
Date of Adoption of the General Fund Budget: 06/16/2022



President of the Board - Original Signature Required

6/21/22

Date



Secretary of the Board - Original Signature Required

6/21/22

Date



Chief School Administrator - Original Signature Required

6-21-22

Date

Patrick Berdine

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Cornell SD	COUNTY : Allegheny	AUN : 103022103
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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	\$15857474
Ending Unassigned Fund Balance	\$-640070
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-4.03%

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 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 : Cornell SD	County : Allegheny	AUN Number : 103022103
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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 5/19/2022
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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.	Deficit from prior year

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	122,889
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(641,566)
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>(\$641,566)</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	10,264,479
7000 Revenue from State Sources	4,915,266
8000 Revenue from Federal Sources	679,225
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$15,858,970</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$15,217,404</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,466,479
6113 Public Utility Realty Taxes	9,000
6140 Current Act 511 Taxes - Flat Rate Assessments	20,000
6150 Current Act 511 Taxes - Proportional Assessments	825,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	615,000
6500 Earnings on Investments	12,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	150,000
6910 Rentals	125,000
6920 Contributions and Donations from Private Sources	30,000
6990 Refunds and Other Miscellaneous Revenue	12,000
REVENUE FROM LOCAL SOURCES	\$10,264,479
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	2,200,772
7271 Special Education funds for School-Aged Pupils	505,051
7311 Pupil Transportation Subsidy	280,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,500
7340 State Property Tax Reduction Allocation	321,170
7505 Ready to Learn Block Grant	96,726
7810 State Share of Social Security and Medicare Taxes	268,649
7820 State Share of Retirement Contributions	1,232,398
REVENUE FROM STATE SOURCES	\$4,915,266
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	284,612
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	33,897
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	100
8560 Federal Block Grants	22,991
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	277,625
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000
REVENUE FROM FEDERAL SOURCES	\$679,225
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,858,970

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,466,479	
Amount of Tax Relief for Homestead Exclusions	<u>\$321,170</u>	
Total Approx. Tax Revenue:	\$8,787,649	
Approx. Tax Levy for Tax Rate Calculation:	\$9,461,739	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$368,786,770	\$368,786,770
b. Real Estate Mills	24.5270	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$358,665,743	\$358,665,743
d. Assessed Value	\$376,856,630	\$376,856,630
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$9,045,233	\$9,045,233
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$9,045,233	\$9,045,233
(f Total * g)		
i. Base Mills Subject to Index	24.5270	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.62530%	92.62530%
k. Tax Levy Needed	\$9,461,739	\$9,461,739
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	25.1070	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,461,739	\$9,461,739
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,140,569
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,466,479
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,466,479	
Amount of Tax Relief for Homestead Exclusions	<u>\$321,170</u>	
Total Approx. Tax Revenue:	\$8,787,649	
Approx. Tax Levy for Tax Rate Calculation:	\$9,461,739	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.5816	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,640,596	\$9,640,596
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	\$9,053.25	
Number of Homestead/Farmstead Properties	1413	1413
Median Assessed Value of Homestead Properties		\$70,600

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,466,479	
Amount of Tax Relief for Homestead Exclusions	<u>\$321,170</u>	
Total Approx. Tax Revenue:	\$8,787,649	
Approx. Tax Levy for Tax Rate Calculation:	\$9,461,739	
	Allegheny	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$321,170	Lowering RE Tax Rate	\$0	\$321,170
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$321,170

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>
Allegheny	376,856,630	25.1070	9,461,739			92.62530%	
Totals:	376,856,630		9,461,739	- 321,170	= 9,140,569	X 92.62530%	= 8,466,479

	<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	\$5.00	\$0.00	20,000
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			20,000
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%	725,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000
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			825,000
Total Act 511, Current Taxes			845,000
Act 511 Tax Limit -->		358,665,743 X	12
		Market Value	Mills
			4,303,989
			(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> Allegheny	24.5270	25.1070	2.37%	Yes	4.3%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services 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	6,717,970
1200 Special Programs - Elementary / Secondary	1,872,205
1300 Vocational Education	215,000
1400 Other Instructional Programs - Elementary / Secondary	564,237
Total Instruction	\$9,369,412
2000 Support Services	
2100 Support Services - Students	313,009
2200 Support Services - Instructional Staff	525,055
2300 Support Services - Administration	1,505,506
2400 Support Services - Pupil Health	186,330
2500 Support Services - Business	75,000
2600 Operation and Maintenance of Plant Services	1,579,133
2700 Student Transportation Services	722,000
2900 Other Support Services	25,000
Total Support Services	\$4,931,033
3000 Operation of Non-Instructional Services	
3200 Student Activities	463,845
3300 Community Services	17,623
Total Operation of Non-Instructional Services	\$481,468
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,075,561
Total Other Expenditures and Financing Uses	\$1,075,561
Total Estimated Expenditures and Other Financing Uses	\$15,857,474

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	3,304,634
200 Personnel Services - Employee Benefits	2,249,900
400 Purchased Property Services	190,000
500 Other Purchased Services	800,000
600 Supplies	122,436
700 Property	1,000
800 Other Objects	50,000
Total Regular Programs - Elementary / Secondary	\$6,717,970
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	786,990
200 Personnel Services - Employee Benefits	528,215
500 Other Purchased Services	555,000
600 Supplies	2,000
Total Special Programs - Elementary / Secondary	\$1,872,205
1300 <u>Vocational Education</u>	
500 Other Purchased Services	215,000
Total Vocational Education	\$215,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	349,270
200 Personnel Services - Employee Benefits	186,043
500 Other Purchased Services	28,924
Total Other Instructional Programs - Elementary / Secondary	\$564,237
Total Instruction	\$9,369,412
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	184,752
200 Personnel Services - Employee Benefits	127,757
600 Supplies	500
Total Support Services - Students	\$313,009
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	204,399
200 Personnel Services - Employee Benefits	157,101
300 Purchased Professional and Technical Services	107,555
600 Supplies	53,000
700 Property	3,000
Total Support Services - Instructional Staff	\$525,055
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	753,069
200 Personnel Services - Employee Benefits	545,437
300 Purchased Professional and Technical Services	138,000
500 Other Purchased Services	59,000

<u>Description</u>	<u>Amount</u>
600 Supplies	10,000
Total Support Services - Administration	\$1,505,506
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	110,601
200 Personnel Services - Employee Benefits	71,879
300 Purchased Professional and Technical Services	1,800
500 Other Purchased Services	50
600 Supplies	2,000
Total Support Services - Pupil Health	\$186,330
2500 Support Services - Business	
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	50,000
Total Support Services - Business	\$75,000
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	514,988
200 Personnel Services - Employee Benefits	413,145
400 Purchased Property Services	479,000
500 Other Purchased Services	25,000
600 Supplies	137,000
700 Property	10,000
Total Operation and Maintenance of Plant Services	\$1,579,133
2700 Student Transportation Services	
400 Purchased Property Services	12,000
500 Other Purchased Services	675,000
600 Supplies	35,000
Total Student Transportation Services	\$722,000
2900 Other Support Services	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$4,931,033
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	253,697
200 Personnel Services - Employee Benefits	135,148
400 Purchased Property Services	19,000
500 Other Purchased Services	30,000
600 Supplies	26,000
Total Student Activities	\$463,845
3300 Community Services	
100 Personnel Services - Salaries	3,500
200 Personnel Services - Employee Benefits	1,123
400 Purchased Property Services	13,000

<u>Description</u>	<u>Amount</u>
Total Community Services	\$17,623
Total Operation of Non-Instructional Services	\$481,468
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,075,561
Total Debt Service / Other Expenditures and Financing Uses	\$1,075,561
Total Other Expenditures and Financing Uses	\$1,075,561
TOTAL EXPENDITURES	\$15,857,474

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	500,000	500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	200,000
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	\$700,000	\$700,000

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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Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$700,000** **\$700,000**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	4,147,323	2,968,635
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	115,002	28,356
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$4,262,325	\$2,996,991

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

<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	\$4,262,325	\$2,996,991

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	\$4,262,325	\$2,996,991
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Account Description	Amounts
0810 Nonspendable Fund Balance	122,889
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(640,070)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$640,070)

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$517,181)
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