

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

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

*Louis A. Richel*

President of the Board - Original Signature Required

*7/7/2022*

Date

*Debra R. Stapp*

Secretary of the Board - Original Signature Required

*7/7/2022*

Date

*Rebecca Matchuk*

Chief School Administrator - Original Signature Required

*7/7/2022*

Date

Paul S Carr

Contact Person

(814)236-1100

Extn :512

Telephone

Extension

pcarr@curwensville.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Curwensville Area SD	COUNTY : Clearfield	AUN : 110171803
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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           

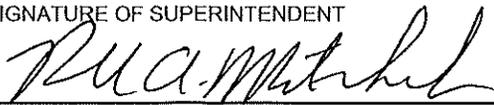
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$20229854
Ending Unassigned Fund Balance	\$1512122
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 7/7/2022
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Curwensville Area SD	County : Clearfield	AUN Number : 110171803
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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 7/7/2022
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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.	Funds to be used for future expenditures.
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 to be used for future expenditures.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	7,000
0820 Restricted Fund Balance	1,535,389
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,957,316
0850 Unassigned Fund Balance	3,100,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$8,057,316</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	4,331,558
7000 Revenue from State Sources	13,871,459
8000 Revenue from Federal Sources	438,959
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$18,641,976</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$26,699,292</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,255,325
6113 Public Utility Realty Taxes	4,232
6114 Payments in Lieu of Current Taxes - State / Local	4,900
6150 Current Act 511 Taxes - Proportional Assessments	575,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	230,000
6500 Earnings on Investments	36,267
6700 Revenues from LEA Activities	17,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	187,834
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	1,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$4,331,558</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,846,256
7160 Tuition for Orphans Subsidy	30,000
7220 Vocational Education	54,439
7271 Special Education funds for School-Aged Pupils	948,363
7311 Pupil Transportation Subsidy	635,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	589,030
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,100
7340 State Property Tax Reduction Allocation	443,817
7505 Ready to Learn Block Grant	224,051
7810 State Share of Social Security and Medicare Taxes	371,358
7820 State Share of Retirement Contributions	1,711,045
<b>REVENUE FROM STATE SOURCES</b>	<b>\$13,871,459</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	368,494
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	42,913
8517 NCLB, Title IV - 21st Century Schools	27,552
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$438,959</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>18,641,976</b>

Act 1 Index (current): 5.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,255,325</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$443,817</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$3,699,142</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$4,101,486</b>	
	<b>Clearfield</b>	<b>Total</b>

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<b>2021-22 Data</b>		
a. Assessed Value	\$47,167,231	\$47,167,231
b. Real Estate Mills	86.7606	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$295,262,303	\$295,262,303
d. Assessed Value	\$46,208,398	\$46,208,398
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$4,092,257	\$4,092,257
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2021-22 Tax Levy</b>	<b>\$4,092,257</b>	<b>\$4,092,257</b>
(f Total * g)		
i. Base Mills Subject to Index	86.7606	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	89.00000%	89.00000%
k. Tax Levy Needed	\$4,101,486	\$4,101,486
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>88.7606</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$4,101,485</b>	<b>\$4,101,485</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,657,668
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,255,325
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,255,325</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$443,817</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$3,699,142</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$4,101,486</b>	
	<b>Clearfield</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	91.0986	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,209,520	\$4,209,520
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$2,398.00	
Number of Homestead/Farmstead Properties	2115	2115
Median Assessed Value of Homestead Properties		\$10,688

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Act 1 Index (current): 5.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,255,325</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$443,817</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$3,699,142</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$4,101,486</b>
	<b>Clearfield</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$443,817	Lowering RE Tax Rate	\$0	\$443,817
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$443,817</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Clearfield	46,208,398	88.7606	4,101,485			89.00000%	
<b>Totals:</b>	<b>46,208,398</b>		<b>4,101,485</b>	<b>443,817</b>	<b>3,657,668</b>	<b>89.00000%</b>	<b>3,255,325</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes -- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes -- Flat Rate Assessments 0 0**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	540,000	540,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	35,000	35,000
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 575,000 575,000**

**Total Act 511, Current Taxes 575,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>295,262,303</b>	<b>12</b>	<b>3,543,148</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Clearfield	86.7606	88.7606	2.31%	Yes	5.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,145,921
1200 Special Programs - Elementary / Secondary	1,900,605
1300 Vocational Education	1,200,141
1400 Other Instructional Programs - Elementary / Secondary	133,823
<b>Total Instruction</b>	<b>\$13,380,490</b>
<b>2000 Support Services</b>	
2200 Support Services - Instructional Staff	719,882
2300 Support Services - Administration	1,167,927
2400 Support Services - Pupil Health	273,335
2500 Support Services - Business	425,646
2600 Operation and Maintenance of Plant Services	1,583,244
2700 Student Transportation Services	744,870
<b>Total Support Services</b>	<b>\$4,914,904</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	471,356
3300 Community Services	2,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$473,356</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	4,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$4,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,457,104
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,457,104</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$20,229,854</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,952,610
200 Personnel Services - Employee Benefits	3,530,725
400 Purchased Property Services	35,150
500 Other Purchased Services	1,078,696
600 Supplies	316,251
700 Property	232,029
800 Other Objects	460
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,145,921</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,045,231
200 Personnel Services - Employee Benefits	798,379
300 Purchased Professional and Technical Services	37,575
500 Other Purchased Services	544
600 Supplies	18,376
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,900,605</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	228,139
200 Personnel Services - Employee Benefits	198,234
400 Purchased Property Services	1,200
500 Other Purchased Services	749,622
600 Supplies	19,501
700 Property	3,445
<b>Total Vocational Education</b>	<b>\$1,200,141</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	74,315
200 Personnel Services - Employee Benefits	57,108
500 Other Purchased Services	1,200
600 Supplies	1,200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$133,823</b>
<b>Total Instruction</b>	<b>\$13,380,490</b>
<b>2000 Support Services</b>	
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	349,002
200 Personnel Services - Employee Benefits	315,130
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	1,920
500 Other Purchased Services	265
600 Supplies	14,265
700 Property	34,800
800 Other Objects	500
<b>Total Support Services - Instructional Staff</b>	<b>\$719,882</b>

## 2022-2023 Final General Fund Budget

LEA : 110171803 Curwensville Area SD

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<u>Description</u>	<u>Amount</u>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	676,903
200 Personnel Services - Employee Benefits	353,439
300 Purchased Professional and Technical Services	68,000
400 Purchased Property Services	3,840
500 Other Purchased Services	25,500
600 Supplies	25,872
800 Other Objects	14,373
<b>Total Support Services - Administration</b>	<b>\$1,167,927</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	85,038
200 Personnel Services - Employee Benefits	84,397
300 Purchased Professional and Technical Services	98,500
500 Other Purchased Services	100
600 Supplies	5,300
<b>Total Support Services - Pupil Health</b>	<b>\$273,335</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	196,584
200 Personnel Services - Employee Benefits	166,728
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	4,000
500 Other Purchased Services	14,500
600 Supplies	29,234
800 Other Objects	10,600
<b>Total Support Services - Business</b>	<b>\$425,646</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	525,739
200 Personnel Services - Employee Benefits	389,121
300 Purchased Professional and Technical Services	69,795
400 Purchased Property Services	296,800
500 Other Purchased Services	58,500
600 Supplies	156,519
700 Property	79,270
800 Other Objects	7,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,583,244</b>
<b>2700 <u>Student Transportation Services</u></b>	
400 Purchased Property Services	2,500
500 Other Purchased Services	732,300
600 Supplies	10,070
<b>Total Student Transportation Services</b>	<b>\$744,870</b>
<b>Total Support Services</b>	<b>\$4,914,904</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	191,372

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	83,587
400 Purchased Property Services	14,900
500 Other Purchased Services	98,750
600 Supplies	68,647
700 Property	9,000
800 Other Objects	5,100
<b>Total Student Activities</b>	<b>\$471,356</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	2,000
<b>Total Community Services</b>	<b>\$2,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$473,356</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
600 Supplies	3,000
700 Property	1,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$4,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$4,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	219,231
900 Other Uses of Funds	1,237,873
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,457,104</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,457,104</b>
<b>TOTAL EXPENDITURES</b>	<b>\$20,229,854</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	8,360,000	7,640,000
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		
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$8,360,000</b>	<b>\$7,640,000</b>

**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

<b>Total Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$8,360,000</b>	<b>\$7,640,000</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	13,578,000	12,421,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	740,742	740,742
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,195,000	4,195,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$18,513,742</b>	<b>\$17,356,742</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$18,513,742</b>	<b>\$17,356,742</b>

**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$18,513,742</b>	<b>\$17,356,742</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	7,000
0820 Restricted Fund Balance	1,535,389
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,957,316
0850 Unassigned Fund Balance	1,512,122
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,469,438</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$8,011,827</b>
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