

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2022

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Kathlene Haines

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Contact Person

Telephone

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 : Daniel Boone Area SD	COUNTY : Berk	AUN : 114061503
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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	\$66404038
Ending Unassigned Fund Balance	\$1993906
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.00%

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 6-13-22
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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 : Daniel Boone Area SD	County : Berks	AUN Number : 114061503
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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
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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.	Policy states no higher than 8% we are within that range
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	\$1,027,425 Assigned for PSERS rate changes

<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	140,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	1,027,425	
0850 Unassigned Fund Balance	4,925,924	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,953,349</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	40,515,791	
7000 Revenue from State Sources	20,856,405	
8000 Revenue from Federal Sources	2,099,824	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$63,472,020</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$69,425,369</u>

LEA : 114061503 Daniel Boone Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	35,075,448
6112 Interim Real Estate Taxes	120,000
6113 Public Utility Realty Taxes	37,401
6114 Payments in Lieu of Current Taxes - State / Local	135
6120 Current Per Capita Taxes, Section 679	64,000
6140 Current Act 511 Taxes - Flat Rate Assessments	64,000
6150 Current Act 511 Taxes - Proportional Assessments	3,543,097
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	63,560
6800 Revenues from Intermediary Sources / Pass-Through Funds	575,000
6910 Rentals	200,000
6920 Contributions and Donations from Private Sources	88,650
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	19,500
REVENUE FROM LOCAL SOURCES	\$40,515,791
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,176,150
7112 Basic Education Funding-Social Security	1,065,611
7160 Tuition for Orphans Subsidy	50,500
7271 Special Education funds for School-Aged Pupils	2,008,496
7311 Pupil Transportation Subsidy	1,245,757
7312 Nonpublic and Charter School Pupil Transportation Subsidy	130,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	564,200
7330 Health Services (Medical, Dental, Nurse, Act 25)	58,000
7340 State Property Tax Reduction Allocation	1,482,545
7505 Ready to Learn Block Grant	489,146
7820 State Share of Retirement Contributions	4,586,000
REVENUE FROM STATE SOURCES	\$20,856,405
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	50,000
8512 IDEA, Part B	22,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	460,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	20,000

2022-2023 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 114061503 Daniel Boone Area SD		
Printed 8/10/2022 8:34:52 AM		Page - 2 of 2
	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8517 NCLB, Title IV - 21st Century Schools	22,000	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,441,824	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	50,000	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,000	
REVENUE FROM FEDERAL SOURCES	\$2,099,824	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	63,472,020	

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$35,075,448	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,486,189</u>	
Total Approx. Tax Revenue:	\$36,561,637	
Approx. Tax Levy for Tax Rate Calculation:	\$37,095,781	
	Berks	Total

2021-22 Data		
a. Assessed Value	\$1,139,795,400	\$1,139,795,400
b. Real Estate Mills	32.3840	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,523,207,262	\$1,523,207,262
d. Assessed Value	\$1,139,795,400	\$1,139,795,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$36,911,134	\$36,911,134
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$36,911,134	\$36,911,134
(f Total * g)		
i. Base Mills Subject to Index	32.3840	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.50000%	98.50000%
k. Tax Levy Needed	\$37,095,781	\$37,095,781
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	32.5460	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$37,095,781	\$37,095,781
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$35,609,592
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$35,075,448
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$35,075,448	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,486,189</u>	
Total Approx. Tax Revenue:	\$36,561,637	
Approx. Tax Levy for Tax Rate Calculation:	\$37,095,781	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	33.8412	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$38,572,044	\$38,572,044
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	\$9,667.00	
Number of Homestead/Farmstead Properties	4738	4738
Median Assessed Value of Homestead Properties		\$130,300

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$35,075,448
Amount of Tax Relief for Homestead Exclusions	<u>\$1,486,189</u>
Total Approx. Tax Revenue:	\$36,561,637
Approx. Tax Levy for Tax Rate Calculation:	\$37,095,781
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,482,545	Lowering RE Tax Rate	\$0	\$1,482,545
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,644			\$3,644
Amount of Tax Relief from State/Local Sources				\$1,486,189

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 114061503 Daniel Boone Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 8/10/2022 8:34:56 AM				Page - 1 of 1			
CODE							
6111 Current Real Estate Taxes							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Berks	1,139,795,400	32.5460	37,095,781			98.50000%	
Totals:	1,139,795,400		37,095,781	- 1,486,189	= 35,609,592	X 98.50000%	= 35,075,448
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	64,000		
6140	Current Act 511 Taxes– Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	64,000	64,000
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
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						64,000	64,000
6150	Current Act 511 Taxes– Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	3,138,097	3,138,097
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	405,000	405,000
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						3,543,097	3,543,097
Total Act 511, Current Taxes							3,607,097
Act 511 Tax Limit -->				1,523,207,262	X	12	18,278,487
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Berks	32.3840	32.5460	0.51%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	26,050,138
1200 Special Programs - Elementary / Secondary	9,864,525
1300 Vocational Education	1,451,805
1400 Other Instructional Programs - Elementary / Secondary	304,360
1500 Nonpublic School Programs	33,400
Total Instruction	\$37,704,228
2000 Support Services	
2100 Support Services - Students	1,883,360
2200 Support Services - Instructional Staff	3,932,721
2300 Support Services - Administration	3,655,765
2400 Support Services - Pupil Health	639,200
2500 Support Services - Business	682,370
2600 Operation and Maintenance of Plant Services	4,645,857
2700 Student Transportation Services	4,417,539
2800 Support Services - Central	118,690
2900 Other Support Services	40,000
Total Support Services	\$20,015,502
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,815,576
Total Operation of Non-Instructional Services	\$1,815,576
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,068,732
5200 Interfund Transfers - Out	800,000
Total Other Expenditures and Financing Uses	\$6,868,732
Total Estimated Expenditures and Other Financing Uses	\$66,404,038

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,980,500
200 Personnel Services - Employee Benefits	9,289,864
300 Purchased Professional and Technical Services	275,800
400 Purchased Property Services	135,715
500 Other Purchased Services	1,517,257
600 Supplies	835,156
800 Other Objects	15,846
Total Regular Programs - Elementary / Secondary	\$26,050,138
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,701,900
200 Personnel Services - Employee Benefits	2,234,725
300 Purchased Professional and Technical Services	211,500
500 Other Purchased Services	2,626,000
600 Supplies	90,400
Total Special Programs - Elementary / Secondary	\$9,864,525
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	130,000
200 Personnel Services - Employee Benefits	118,310
500 Other Purchased Services	1,200,000
600 Supplies	3,495
Total Vocational Education	\$1,451,805
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	191,000
200 Personnel Services - Employee Benefits	88,360
500 Other Purchased Services	25,000
Total Other Instructional Programs - Elementary / Secondary	\$304,360
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	23,000
600 Supplies	10,400
Total Nonpublic School Programs	\$33,400
Total Instruction	\$37,704,228
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,138,600
200 Personnel Services - Employee Benefits	694,245
300 Purchased Professional and Technical Services	10,200
500 Other Purchased Services	14,957
600 Supplies	24,658
800 Other Objects	700
Total Support Services - Students	\$1,883,360
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,105,800
200 Personnel Services - Employee Benefits	791,979
300 Purchased Professional and Technical Services	658,150
400 Purchased Property Services	645,000
500 Other Purchased Services	96,250
600 Supplies	147,542
700 Property	485,000
800 Other Objects	3,000
Total Support Services - Instructional Staff	\$3,932,721
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,713,700
200 Personnel Services - Employee Benefits	1,091,767
300 Purchased Professional and Technical Services	441,500
500 Other Purchased Services	96,800
600 Supplies	35,318
800 Other Objects	276,680
Total Support Services - Administration	\$3,655,765
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	387,500
200 Personnel Services - Employee Benefits	244,650
400 Purchased Property Services	350
500 Other Purchased Services	450
600 Supplies	6,250
Total Support Services - Pupil Health	\$639,200
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	384,000
200 Personnel Services - Employee Benefits	215,750
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	800
500 Other Purchased Services	1,000
600 Supplies	37,620
800 Other Objects	32,200
Total Support Services - Business	\$682,370
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	130,500
200 Personnel Services - Employee Benefits	111,945
300 Purchased Professional and Technical Services	525,400
400 Purchased Property Services	2,959,552
500 Other Purchased Services	140,600
600 Supplies	764,510
700 Property	3,000
800 Other Objects	10,350
Total Operation and Maintenance of Plant Services	\$4,645,857
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	70,000

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	51,990
500 Other Purchased Services	4,287,749
600 Supplies	7,600
800 Other Objects	200
Total Student Transportation Services	\$4,417,539
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	51,000
200 Personnel Services - Employee Benefits	21,840
300 Purchased Professional and Technical Services	42,250
400 Purchased Property Services	2,000
500 Other Purchased Services	1,000
600 Supplies	600
Total Support Services - Central	\$118,690
2900 <u>Other Support Services</u>	
500 Other Purchased Services	40,000
Total Other Support Services	\$40,000
Total Support Services	\$20,015,502
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	889,600
200 Personnel Services - Employee Benefits	329,000
300 Purchased Professional and Technical Services	103,606
400 Purchased Property Services	299,745
500 Other Purchased Services	31,225
600 Supplies	90,850
700 Property	36,700
800 Other Objects	34,850
Total Student Activities	\$1,815,576
Total Operation of Non-Instructional Services	\$1,815,576
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,534,850
900 Other Uses of Funds	3,533,882
Total Debt Service / Other Expenditures and Financing Uses	\$6,068,732
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	800,000
Total Interfund Transfers - Out	\$800,000
Total Other Expenditures and Financing Uses	\$6,868,732
TOTAL EXPENDITURES	\$66,404,038

LEA : 114061503 Daniel Boone Area SD

Cash and Short-Term Investments	06/30/2022 Estimate	06/30/2023 Projection
General Fund	5,000,000	5,000,000
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	5,100,000	5,100,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	300,000	300,000
Permanent Fund	79,000	79,000
Total Cash and Short-Term Investments	\$10,579,000	\$10,579,000

Long-Term Investments	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$10,579,000	\$10,579,000

LEA : 114061503 Daniel Boone Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	81,647,284	75,797,994
0520 Extended-Term Financing Agreements Payable	536,662	
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$82,183,946	\$75,797,994
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$82,183,946	\$75,797,994

<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	\$82,183,946	\$75,797,994

Account Description	Amounts
0810 Nonspendable Fund Balance	140,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,027,425
0850 Unassigned Fund Balance	1,993,906
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,021,331
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,161,331