

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022



President of the Board - Original Signature Required

6/21/2022

Date



Secretary of the Board - Original Signature Required

6/21/2022

Date



Chief School Administrator - Original Signature Required

6/22/22

Date

Bradley Snyder

(724)265-5300

Extn :

Contact Person

Telephone

Extension

bsnyder@deerlakes.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Deer Lakes SD	COUNTY : Allegheny	AUN : 103022253
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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	\$41231942
Ending Unassigned Fund Balance	\$2760924
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.69%

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 6-22-22
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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 : Deer Lakes SD	County : Allegheny	AUN Number : 103022253
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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 5/17/22
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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.	Used to assist with any future year budget deficits.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,000,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	23,104,281
7000 Revenue from State Sources	14,598,582
8000 Revenue from Federal Sources	1,290,003
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$38,992,866</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$43,992,866</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	19,137,881
6113 Public Utility Realty Taxes	19,900
6114 Payments in Lieu of Current Taxes - State / Local	118,000
6120 Current Per Capita Taxes, Section 679	47,000
6140 Current Act 511 Taxes - Flat Rate Assessments	67,000
6150 Current Act 511 Taxes - Proportional Assessments	2,325,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	605,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	40,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	425,000
6910 Rentals	70,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	175,000
6990 Refunds and Other Miscellaneous Revenue	9,000

REVENUE FROM LOCAL SOURCES \$23,104,281

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,600,000
7112 Basic Education Funding-Social Security	648,744
7271 Special Education funds for School-Aged Pupils	1,350,000
7311 Pupil Transportation Subsidy	995,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	35,805
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	548,649
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	1,174,353
7505 Ready to Learn Block Grant	264,465
7820 State Share of Retirement Contributions	2,946,566

REVENUE FROM STATE SOURCES \$14,598,582

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	260,269
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	47,466
8517 NCLB, Title IV - 21st Century Schools	14,268
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	171,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	747,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$1,290,003
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	38,992,866

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,137,881	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,174,353</u>	
Total Approx. Tax Revenue:	\$20,312,234	
Approx. Tax Levy for Tax Rate Calculation:	\$23,023,422	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$926,796,133	\$926,796,133
b. Real Estate Mills	22.6900	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$952,693,677	\$952,693,677
d. Assessed Value	\$1,014,694,610	\$1,014,694,610
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$21,029,004	\$21,029,004
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$21,029,004	\$21,029,004
(f Total * g)		
i. Base Mills Subject to Index	22.6900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	87.59129%	87.59129%
k. Tax Levy Needed	\$23,023,422	\$23,023,422
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	22.6900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$23,023,421	\$23,023,421
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,849,068
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,137,881
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$19,137,881	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,174,353</u>	
Total Approx. Tax Revenue:		\$20,312,234	
Approx. Tax Levy for Tax Rate Calculation:		\$23,023,422	
	Allegheny		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	23.6883		
q. Mills In Excess of Index (if l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,036,390		\$24,036,390
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	\$11,274.00		
Number of Homestead/Farmstead Properties	4619		4619
Median Assessed Value of Homestead Properties			\$132,000

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,137,881
Amount of Tax Relief for Homestead Exclusions	<u>\$1,174,353</u>
Total Approx. Tax Revenue:	\$20,312,234
Approx. Tax Levy for Tax Rate Calculation:	\$23,023,422
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,174,353	Lowering RE Tax Rate	\$0		\$1,174,353
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,174,353

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	1,014,694,610	22.6900	23,023,421			87.59129%	
Totals:	1,014,694,610		23,023,421	1,174,353	21,849,068	87.59129%	19,137,881

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		47,000
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	47,000
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 67,000 67,000

	<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%	2,000,000	2,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	325,000	325,000
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 2,325,000 2,325,000

Total Act 511, Current Taxes 2,392,000

Act 511 Tax Limit -->	952,693,677	12	11,432,324
	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> Allegheny	22.6900	22.6900	0.00%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,053,525
1200 Special Programs - Elementary / Secondary	5,939,083
1300 Vocational Education	852,205
1400 Other Instructional Programs - Elementary / Secondary	1,700
Total Instruction	\$23,846,513
2000 Support Services	
2100 Support Services - Students	1,182,710
2200 Support Services - Instructional Staff	649,293
2300 Support Services - Administration	2,522,007
2400 Support Services - Pupil Health	308,495
2500 Support Services - Business	552,693
2600 Operation and Maintenance of Plant Services	3,695,537
2700 Student Transportation Services	2,899,797
2800 Support Services - Central	853,223
2900 Other Support Services	35,000
Total Support Services	\$12,698,755
3000 Operation of Non-Instructional Services	
3200 Student Activities	767,726
Total Operation of Non-Instructional Services	\$767,726
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	91,728
Total Facilities Acquisition, Construction and Improvement Services	\$91,728
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,777,220
5200 Interfund Transfers - Out	50,000
Total Other Expenditures and Financing Uses	\$3,827,220
Total Estimated Expenditures and Other Financing Uses	\$41,231,942

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	9,519,026
200 Personnel Services - Employee Benefits	6,045,574
300 Purchased Professional and Technical Services	271,000
400 Purchased Property Services	333,932
500 Other Purchased Services	500,720
600 Supplies	374,398
700 Property	5,000
800 Other Objects	3,875
Total Regular Programs - Elementary / Secondary	\$17,053,525
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,727,442
200 Personnel Services - Employee Benefits	1,831,891
300 Purchased Professional and Technical Services	233,750
500 Other Purchased Services	1,092,400
600 Supplies	52,250
800 Other Objects	1,350
Total Special Programs - Elementary / Secondary	\$5,939,083
1300 <u>Vocational Education</u>	
500 Other Purchased Services	852,205
Total Vocational Education	\$852,205
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	1,700
Total Other Instructional Programs - Elementary / Secondary	\$1,700
Total Instruction	\$23,846,513
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	524,475
200 Personnel Services - Employee Benefits	348,445
300 Purchased Professional and Technical Services	292,000
500 Other Purchased Services	3,700
600 Supplies	13,300
800 Other Objects	790
Total Support Services - Students	\$1,182,710
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	319,724
200 Personnel Services - Employee Benefits	184,713
300 Purchased Professional and Technical Services	74,000
500 Other Purchased Services	600
600 Supplies	70,256
Total Support Services - Instructional Staff	\$649,293
2300 <u>Support Services - Administration</u>	

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,375,754
200 Personnel Services - Employee Benefits	861,322
300 Purchased Professional and Technical Services	137,200
500 Other Purchased Services	52,181
600 Supplies	40,550
800 Other Objects	55,000
Total Support Services - Administration	\$2,522,007
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	160,191
200 Personnel Services - Employee Benefits	118,404
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	550
600 Supplies	9,350
Total Support Services - Pupil Health	\$308,495
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	199,040
200 Personnel Services - Employee Benefits	172,643
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	156,000
500 Other Purchased Services	4,050
600 Supplies	14,760
800 Other Objects	5,700
Total Support Services - Business	\$552,693
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,311,738
200 Personnel Services - Employee Benefits	1,023,634
300 Purchased Professional and Technical Services	241,000
400 Purchased Property Services	238,222
500 Other Purchased Services	142,118
600 Supplies	711,575
700 Property	25,000
800 Other Objects	2,250
Total Operation and Maintenance of Plant Services	\$3,695,537
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	643,009
200 Personnel Services - Employee Benefits	524,874
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	71,232
500 Other Purchased Services	1,261,418
600 Supplies	205,700
700 Property	189,564
800 Other Objects	1,000
Total Student Transportation Services	\$2,899,797
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	137,489

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	130,187
300 Purchased Professional and Technical Services	235,000
500 Other Purchased Services	83,000
600 Supplies	169,047
700 Property	95,000
800 Other Objects	3,500
Total Support Services - Central	\$853,223
2900 <u>Other Support Services</u>	
500 Other Purchased Services	35,000
Total Other Support Services	\$35,000
Total Support Services	\$12,698,755
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	406,961
200 Personnel Services - Employee Benefits	177,584
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	500
500 Other Purchased Services	55,231
600 Supplies	67,500
700 Property	10,000
800 Other Objects	14,950
Total Student Activities	\$767,726
Total Operation of Non-Instructional Services	\$767,726
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	91,728
Total Facilities Acquisition, Construction and Improvement Services	\$91,728
Total Facilities Acquisition, Construction and Improvement Services	\$91,728
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,242,575
900 Other Uses of Funds	2,534,645
Total Debt Service / Other Expenditures and Financing Uses	\$3,777,220
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	50,000
Total Interfund Transfers - Out	\$50,000
Total Other Expenditures and Financing Uses	\$3,827,220
TOTAL EXPENDITURES	\$41,231,942

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	6,500,000	5,500,000
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	150,000	100,000
Other Capital Projects Fund	1,000,000	
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 Cash and Short-Term Investments	\$7,650,000	\$5,600,000

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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$7,650,000** **\$5,600,000**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	47,230,000	44,745,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	660,000	660,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	12,441,422	12,514,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$60,331,422	\$57,919,000

Public Purpose (Expendable) Trust Fund

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

Other Comptroller-Approved Special Revenue Funds

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

Athletic / School-Sponsored Extra Curricular Activities Fund

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

Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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	\$60,331,422	\$57,919,000

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	\$60,331,422	\$57,919,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,760,924
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,760,924

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,760,924
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