

## FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

### General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/09/2022

President of the Board - Original Signature Required



Date

6/9/22

Secretary of the Board - Original Signature Required



Date

6/9/22

Chief School Administrator - Original Signature Required



Date

6/9/22

Elizabeth Holley

Contact Person

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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 : East Pennsboro Area SD	COUNTY : Cumberland	AUN : 115212503
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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	\$51313954
Ending Unassigned Fund Balance	\$1681403
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.27%

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 6/9/2022
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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)

<b>School District Name :</b> East Pennsboro Area SD	<b>County :</b> Cumberland	<b>AUN Number :</b> 115212503
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 4/21/2022
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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.	This is the unreserved fund balance per School Board policy.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	1,237,745	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,265,608	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,675,223	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,940,831</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	31,437,401	
7000 Revenue from State Sources	13,710,594	
8000 Revenue from Federal Sources	2,906,531	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$48,054,526</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$52,995,357</u>

LEA : 115212503      East Pennsboro Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	22,873,405
6113 Public Utility Realty Taxes	33,500
6140 Current Act 511 Taxes - Flat Rate Assessments	63,000
6150 Current Act 511 Taxes - Proportional Assessments	7,199,260
6400 Delinquencies on Taxes Levied / Assessed by the LEA	465,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	24,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	539,236
6910 Rentals	15,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	125,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$31,437,401</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,541,857
7112 Basic Education Funding-Social Security	668,118
7271 Special Education funds for School-Aged Pupils	1,487,768
7299 Program Revenues Not Listed Previously in the 7200 Series	30,000
7311 Pupil Transportation Subsidy	624,200
7330 Health Services (Medical, Dental, Nurse, Act 25)	58,000
7340 State Property Tax Reduction Allocation	840,811
7505 Ready to Learn Block Grant	327,237
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	53,148
7820 State Share of Retirement Contributions	3,079,455
<b>REVENUE FROM STATE SOURCES</b>	<b>\$13,710,594</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	415,281
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	78,797
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	24,601
8517 NCLB, Title IV - 21st Century Schools	31,859
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,355,993
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,906,531</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>48,054,526</b>

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,873,405	
Amount of Tax Relief for Homestead Exclusions	<u>\$840,811</u>	
Total Approx. Tax Revenue:	\$23,714,216	
Approx. Tax Levy for Tax Rate Calculation:	\$24,543,821	
	Cumberland	Total

2021-22 Data		
a. Assessed Value	\$1,804,274,700	\$1,804,274,700
b. Real Estate Mills	13.0691	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,668,792,496	\$1,668,792,496
d. Assessed Value	\$1,802,307,300	\$1,802,307,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$23,580,246	\$23,580,246
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$23,580,246	\$23,580,246
(f Total * g)		
i. Base Mills Subject to Index	13.0691	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$24,543,821	\$24,543,821
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	13.6180	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$24,543,821	\$24,543,821
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,703,010
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,873,405
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,873,405	
Amount of Tax Relief for Homestead Exclusions	<u>\$840,811</u>	
Total Approx. Tax Revenue:	\$23,714,216	
Approx. Tax Levy for Tax Rate Calculation:	\$24,543,821	
	Cumberland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.6180	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,543,821	\$24,543,821
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	\$12,786.00	
Number of Homestead/Farmstead Properties	4829	4829
Median Assessed Value of Homestead Properties		\$176,400



Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$22,873,405
Amount of Tax Relief for Homestead Exclusions	<u>\$840,811</u>
Total Approx. Tax Revenue:	\$23,714,216
Approx. Tax Levy for Tax Rate Calculation:	\$24,543,821
	Cumberland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$840,811	Lowering RE Tax Rate	\$0	\$840,811
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$840,811

2022-2023 Final General Fund Budget

Local Education Agency Tax Data

LEA : 115212503      East Pennsboro Area SD

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				
Cumberland	1,802,307,300	13.6180	24,543,821			96.50000%	
<b>Totals:</b>	<b>1,802,307,300</b>		<b>24,543,821</b>	-	840,811 =	23,703,010 X	96.50000% = 22,873,405

	<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>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	0
6142	Current Act 511 Occupation Taxes– Flat Rate	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$5.00	63,000
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>		<b>63,000</b>	<b>63,000</b>
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>	<u>Rate</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	1.100%	6,699,260
6152	Current Act 511 Occupation Taxes	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	500,000
6154	Current Act 511 Amusement Taxes	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0
6156	Current Act 511 Mechanical Device Taxes– Percentage	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0
<b>Total Current Act 511 Taxes– Proportional Assessments</b>		<b>7,199,260</b>	<b>7,199,260</b>
<b>Total Act 511, Current Taxes</b>			<b>7,262,260</b>

<b>Act 511 Tax Limit --&gt;</b>	<b>1,668,792,496 X</b>	<b>12</b>	<b>20,025,510</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>									
	Cumberland	13.0691	13.6180	4.20%	Yes	4.2%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	25,031,724
1200 Special Programs - Elementary / Secondary	8,756,601
1300 Vocational Education	405,136
1400 Other Instructional Programs - Elementary / Secondary	5,750
1700 Higher Education Programs for Secondary Students	188,195
<b>Total Instruction</b>	<b>\$34,387,406</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,488,854
2200 Support Services - Instructional Staff	1,007,518
2300 Support Services - Administration	3,134,658
2400 Support Services - Pupil Health	473,420
2500 Support Services - Business	805,115
2600 Operation and Maintenance of Plant Services	3,245,161
2700 Student Transportation Services	1,628,603
2800 Support Services - Central	1,000,354
2900 Other Support Services	29,696
<b>Total Support Services</b>	<b>\$12,813,379</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	694,225
3300 Community Services	12,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$706,225</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	389,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$389,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,982,944
5200 Interfund Transfers - Out	35,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,017,944</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$51,313,954</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,985,981
200 Personnel Services - Employee Benefits	7,282,694
300 Purchased Professional and Technical Services	1,846,439
400 Purchased Property Services	165,522
500 Other Purchased Services	2,259,189
600 Supplies	838,442
700 Property	1,611,288
800 Other Objects	42,169
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$25,031,724</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,164,099
200 Personnel Services - Employee Benefits	1,230,010
300 Purchased Professional and Technical Services	2,447,000
500 Other Purchased Services	2,797,957
600 Supplies	116,385
800 Other Objects	1,150
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,756,601</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	405,136
<b>Total Vocational Education</b>	<b>\$405,136</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	5,000
600 Supplies	700
800 Other Objects	50
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$5,750</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	188,195
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$188,195</b>
<b>Total Instruction</b>	<b>\$34,387,406</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	860,473
200 Personnel Services - Employee Benefits	584,325
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	2,500
600 Supplies	38,556
<b>Total Support Services - Students</b>	<b>\$1,488,854</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	536,734
200 Personnel Services - Employee Benefits	301,106
300 Purchased Professional and Technical Services	98,900

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	5,700
600	Supplies	56,561
800	Other Objects	8,517
<b>Total Support Services - Instructional Staff</b>		<b>\$1,007,518</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	1,668,751
200	Personnel Services - Employee Benefits	1,055,840
300	Purchased Professional and Technical Services	287,000
500	Other Purchased Services	22,100
600	Supplies	57,193
800	Other Objects	43,774
<b>Total Support Services - Administration</b>		<b>\$3,134,658</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	282,363
200	Personnel Services - Employee Benefits	182,818
300	Purchased Professional and Technical Services	1,985
600	Supplies	6,254
<b>Total Support Services - Pupil Health</b>		<b>\$473,420</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	345,321
200	Personnel Services - Employee Benefits	268,344
300	Purchased Professional and Technical Services	22,200
400	Purchased Property Services	750
500	Other Purchased Services	140,000
600	Supplies	27,300
800	Other Objects	1,200
<b>Total Support Services - Business</b>		<b>\$805,115</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
300	Purchased Professional and Technical Services	2,159,888
400	Purchased Property Services	375,473
500	Other Purchased Services	111,000
600	Supplies	598,400
800	Other Objects	400
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$3,245,161</b>
<b>2700 <u>Student Transportation Services</u></b>		
500	Other Purchased Services	1,628,603
<b>Total Student Transportation Services</b>		<b>\$1,628,603</b>
<b>2800 <u>Support Services - Central</u></b>		
100	Personnel Services - Salaries	293,768
200	Personnel Services - Employee Benefits	182,333
300	Purchased Professional and Technical Services	315,253
500	Other Purchased Services	27,000
600	Supplies	57,000
700	Property	125,000

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Central</b>	<b>\$1,000,354</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	29,696
<b>Total Other Support Services</b>	<b>\$29,696</b>
<b>Total Support Services</b>	<b>\$12,813,379</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	419,081
200 Personnel Services - Employee Benefits	227,594
300 Purchased Professional and Technical Services	45,900
500 Other Purchased Services	1,500
800 Other Objects	150
<b>Total Student Activities</b>	<b>\$694,225</b>
<b>3300 <u>Community Services</u></b>	
400 Purchased Property Services	12,000
<b>Total Community Services</b>	<b>\$12,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$706,225</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	19,000
700 Property	370,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$389,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$389,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,723,944
900 Other Uses of Funds	1,259,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,982,944</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	35,000
<b>Total Interfund Transfers - Out</b>	<b>\$35,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,017,944</b>
<b>TOTAL EXPENDITURES</b>	<b>\$51,313,954</b>

LEA : 115212503     East Pennsboro Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	1,675,223	1,675,719
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,776,154	2,706,154
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	15,000	15,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$4,466,377</b>	<b>\$4,396,873</b>

<u>Long-Term Investments</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		



LEA : 115212503     East Pennsboro Area SD

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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	\$4,466,377	\$4,396,873

LEA : 115212503     East Pennsboro Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	51,368,000	51,368,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	432,472	432,472
0540 Accumulated Compensated Absences	446,389	446,389
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,393,300	4,393,300
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$56,640,161</b>	<b>\$56,640,161</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		

<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		

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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment 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 Investment Trust Fund</b>		
<b>Pension 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 Pension Trust Fund</b>		
<b>Activity 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 Activity Fund</b>		
<b>Other Agency 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 Other Agency Fund</b>		
<b>Permanent Fund</b>		
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	\$56,640,161	\$56,640,161

<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	\$56,640,161	\$56,640,161

Account Description	Amounts
0810 Nonspendable Fund Balance	1,237,745
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,681,403
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,681,403
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,919,148