

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

10-9-2022

Date



Secretary of the Board - Original Signature Required

10-9-2022

Date



Chief School Administrator - Original Signature Required

6/9/22

Date

Mary A Kosek

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Extn :

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 : Elkwood City Area SD	COUNTY : Lawrence	AUN : 104372003
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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	\$32540197
Ending Unassigned Fund Balance	\$1578036
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.84%

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 6/14/22
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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 : Elwood City Area SD	County : Lawrence	AUN Number : 104372003
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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 5/12/22
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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>
1800	Act 511 Taxes: 6141 Rate has changed from previous year. 6141 Prior Year Rate: 6141 Current Year Rate: 5.00	We enacted the other per capita tax that is allowed by law.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The district is reserving funds for costs not expected and or emergency funds.
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.	Unassigned fund balance would be used to offset unexpected expenses as well as for shortfalls in revenue projections.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	12,500	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	2,500,000	
0850 Unassigned Fund Balance	1,808,449	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,308,449</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	10,266,067	
7000 Revenue from State Sources	18,601,717	
8000 Revenue from Federal Sources	942,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$29,809,784</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$34,118,233</u>

LEA : 104372003 Ellwood City Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,127,754
6113 Public Utility Realty Taxes	8,323
6114 Payments in Lieu of Current Taxes - State / Local	7,000
6120 Current Per Capita Taxes, Section 679	26,445
6140 Current Act 511 Taxes - Flat Rate Assessments	43,945
6150 Current Act 511 Taxes - Proportional Assessments	1,580,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	576,500
6500 Earnings on Investments	10,500
6700 Revenues from LEA Activities	24,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	854,000
6910 Rentals	600
6990 Refunds and Other Miscellaneous Revenue	7,000
REVENUE FROM LOCAL SOURCES	\$10,266,067
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,832,950
7160 Tuition for Orphans Subsidy	10,500
7271 Special Education funds for School-Aged Pupils	1,470,381
7311 Pupil Transportation Subsidy	640,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	29,800
7340 State Property Tax Reduction Allocation	870,039
7505 Ready to Learn Block Grant	361,395
7810 State Share of Social Security and Medicare Taxes	602,885
7820 State Share of Retirement Contributions	2,768,767
REVENUE FROM STATE SOURCES	\$18,601,717
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	775,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	167,000
REVENUE FROM FEDERAL SOURCES	\$942,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	29,809,784

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,127,754	
Amount of Tax Relief for Homestead Exclusions	<u>\$870,039</u>	
Total Approx. Tax Revenue:	\$7,997,793	
Approx. Tax Levy for Tax Rate Calculation:	\$8,913,788	
	Lawrence	Total

2021-22 Data		
a. Assessed Value	\$502,122,250	\$502,122,250
b. Real Estate Mills	16.7400	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$601,883,682	\$601,883,682
d. Assessed Value	\$508,197,701	\$508,197,701
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$8,405,526	\$8,405,526
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$8,405,526	\$8,405,526
(f Total * g)		
i. Base Mills Subject to Index	16.7400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.61234%	88.61234%
k. Tax Levy Needed	\$8,913,788	\$8,913,788
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	17.5400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,913,788	\$8,913,788
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,043,749
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,127,754
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,127,754	
Amount of Tax Relief for Homestead Exclusions	<u>\$870,039</u>	
Total Approx. Tax Revenue:	\$7,997,793	
Approx. Tax Levy for Tax Rate Calculation:	\$8,913,788	
	Lawrence	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.5435	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,915,566	\$8,915,566
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	\$15,007.00	
Number of Homestead/Farmstead Properties	3319	3319
Median Assessed Value of Homestead Properties		\$69,600

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,127,754
Amount of Tax Relief for Homestead Exclusions	<u>\$870,039</u>
Total Approx. Tax Revenue:	\$7,997,793
Approx. Tax Levy for Tax Rate Calculation:	\$8,913,788
	Lawrence
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$870,039	Lowering RE Tax Rate	\$0	\$870,039
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$870,039

2022-2023 Final General Fund Budget

Local Education Agency Tax Data

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

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Page - 1 of 1

CODE

6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</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>			<u>Percent Collected</u>	
Lawrence	508,197,701	17.5400	8,913,788			88.61234%	
Totals:	508,197,701		8,913,788	-	870,039 =	8,043,749 X	88.61234% = 7,127,754

	<u>Rate</u>		<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00	26,445		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	26,445	26,445
6142	Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$5.00	\$0.00	17,500	17,500
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				43,945	43,945
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,390,000	1,390,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	190,000	190,000
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				1,580,000	1,580,000
Total Act 511, Current Taxes					1,623,945

Act 511 Tax Limit -->	601,883,682 X	12	7,222,604
	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>									
	Lawrence	16.7400	17.5400	4.78%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$0.00	\$5.00	New	No	4.8%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,680,551
1200 Special Programs - Elementary / Secondary	4,796,436
1300 Vocational Education	1,340,162
1400 Other Instructional Programs - Elementary / Secondary	113,840
Total Instruction	\$18,930,989
2000 Support Services	
2100 Support Services - Students	722,923
2200 Support Services - Instructional Staff	660,633
2300 Support Services - Administration	1,810,960
2400 Support Services - Pupil Health	595,427
2500 Support Services - Business	360,873
2600 Operation and Maintenance of Plant Services	3,120,156
2700 Student Transportation Services	1,812,095
2800 Support Services - Central	373,608
2900 Other Support Services	16,000
Total Support Services	\$9,472,675
3000 Operation of Non-Instructional Services	
3200 Student Activities	760,368
3300 Community Services	48,915
Total Operation of Non-Instructional Services	\$809,283
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,500
5200 Interfund Transfers - Out	1,992,750
5900 Budgetary Reserve	1,332,000
Total Other Expenditures and Financing Uses	\$3,327,250
Total Estimated Expenditures and Other Financing Uses	\$32,540,197

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		7,040,800
200 Personnel Services - Employee Benefits		4,891,184
300 Purchased Professional and Technical Services		269,723
400 Purchased Property Services		58,775
500 Other Purchased Services		91,685
600 Supplies		326,784
800 Other Objects		1,600
Total Regular Programs - Elementary / Secondary		\$12,680,551
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		2,196,056
200 Personnel Services - Employee Benefits		1,702,285
300 Purchased Professional and Technical Services		309,700
500 Other Purchased Services		510,245
600 Supplies		27,750
700 Property		50,000
800 Other Objects		400
Total Special Programs - Elementary / Secondary		\$4,796,436
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		200,413
200 Personnel Services - Employee Benefits		151,749
300 Purchased Professional and Technical Services		1,500
500 Other Purchased Services		981,750
600 Supplies		4,750
Total Vocational Education		\$1,340,162
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		4,100
200 Personnel Services - Employee Benefits		1,740
300 Purchased Professional and Technical Services		27,000
500 Other Purchased Services		81,000
Total Other Instructional Programs - Elementary / Secondary		\$113,840
Total Instruction		\$18,930,989
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		400,097
200 Personnel Services - Employee Benefits		272,166
300 Purchased Professional and Technical Services		8,185
500 Other Purchased Services		1,425
600 Supplies		40,700
800 Other Objects		350
Total Support Services - Students		\$722,923
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		320,363

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	279,840
300 Purchased Professional and Technical Services	250
500 Other Purchased Services	1,240
600 Supplies	58,500
800 Other Objects	440
Total Support Services - Instructional Staff	\$660,633
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,002,849
200 Personnel Services - Employee Benefits	641,216
300 Purchased Professional and Technical Services	68,190
400 Purchased Property Services	3,625
500 Other Purchased Services	43,680
600 Supplies	26,750
800 Other Objects	24,650
Total Support Services - Administration	\$1,810,960
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	323,063
200 Personnel Services - Employee Benefits	263,889
300 Purchased Professional and Technical Services	3,900
400 Purchased Property Services	200
500 Other Purchased Services	750
600 Supplies	3,625
Total Support Services - Pupil Health	\$595,427
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	198,472
200 Personnel Services - Employee Benefits	111,041
300 Purchased Professional and Technical Services	19,360
400 Purchased Property Services	9,200
500 Other Purchased Services	3,400
600 Supplies	18,900
800 Other Objects	500
Total Support Services - Business	\$360,873
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,193,473
200 Personnel Services - Employee Benefits	907,048
300 Purchased Professional and Technical Services	7,250
400 Purchased Property Services	165,150
500 Other Purchased Services	115,585
600 Supplies	627,600
700 Property	102,000
800 Other Objects	2,050
Total Operation and Maintenance of Plant Services	\$3,120,156
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	27,950
200 Personnel Services - Employee Benefits	21,845

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Description	Amount
300 Purchased Professional and Technical Services	120,000
500 Other Purchased Services	1,536,800
600 Supplies	105,500
Total Student Transportation Services	\$1,812,095
2800 Support Services - Central	
100 Personnel Services - Salaries	157,025
200 Personnel Services - Employee Benefits	100,433
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	10,000
500 Other Purchased Services	17,450
600 Supplies	38,200
700 Property	46,000
Total Support Services - Central	\$373,608
2900 Other Support Services	
500 Other Purchased Services	16,000
Total Other Support Services	\$16,000
Total Support Services	\$9,472,675
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	251,000
200 Personnel Services - Employee Benefits	117,137
300 Purchased Professional and Technical Services	84,761
400 Purchased Property Services	5,595
500 Other Purchased Services	119,685
600 Supplies	113,870
700 Property	56,995
800 Other Objects	11,325
Total Student Activities	\$760,368
3300 Community Services	
100 Personnel Services - Salaries	500
200 Personnel Services - Employee Benefits	215
600 Supplies	450
800 Other Objects	47,750
Total Community Services	\$48,915
Total Operation of Non-Instructional Services	\$809,283
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,500
Total Debt Service / Other Expenditures and Financing Uses	\$2,500
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,992,750
Total Interfund Transfers - Out	\$1,992,750
5900 Budgetary Reserve	

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,332,000
Total Budgetary Reserve	\$1,332,000
Total Other Expenditures and Financing Uses	\$3,327,250
TOTAL EXPENDITURES	\$32,540,197

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	4,320,949	1,590,536
Public Purpose (Expendable) Trust Fund	411,901	411,901
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	341	341
Capital Reserve Fund - § 1431	11,000	11,000
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	72,000	72,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,816,191	\$2,085,778

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	\$4,816,191	\$2,085,778

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	25,545,000	24,885,000
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 General Fund	\$25,545,000	\$24,885,000
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		

<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>
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	\$25,545,000	\$24,885,000

<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	\$25,545,000	\$24,885,000

Account Description	Amounts
0810 Nonspendable Fund Balance	12,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,578,036
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,578,036
5900 Budgetary Reserve	1,332,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,922,536