

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

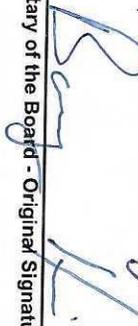
Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required



Date 5-25-22

Secretary of the Board - Original Signature Required



Date May 25 2022

Chief School Administrator - Original Signature Required



Date 5-25-2022

David Gates

(814)535-1507 Extn :

Contact Person

Telephone Extension

dgates@fasdk12.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Ferndale Area SD	COUNTY : Cambria	AUN : 108112003
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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	\$14140024
Ending Unassigned Fund Balance	\$911405
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.44%

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 5-25-2022
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

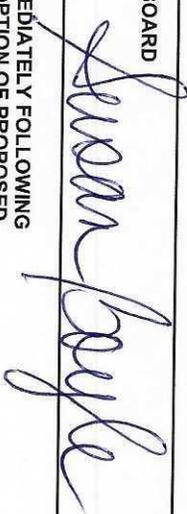
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Ferndale Area SD	<b>County :</b> Cambria	<b>AUN Number :</b> 108112003
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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> 4/20/22
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To be used as a reserve for unforeseen expenses due to the age of our buildings.
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.	To be used for future pension, healthcare and physical plant obligations.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	To be used for debt obligations related to the underground sewage project at the Jr/Sr High.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,000,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,000,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	2,729,473
7000 Revenue from State Sources	8,899,956
8000 Revenue from Federal Sources	922,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$12,551,429</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$15,551,429</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	1,943,673
6112 Interim Real Estate Taxes	2,000
6113 Public Utility Realty Taxes	2,200
6120 Current Per Capita Taxes, Section 679	10,000
6140 Current Act 511 Taxes - Flat Rate Assessments	10,000
6150 Current Act 511 Taxes - Proportional Assessments	389,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	175,600
6500 Earnings on Investments	2,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	175,000
6990 Refunds and Other Miscellaneous Revenue	10,000

**REVENUE FROM LOCAL SOURCES \$2,729,473**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	5,664,867
7112 Basic Education Funding-Social Security	265,000
7240 Driver Education - Student	200
7271 Special Education funds for School-Aged Pupils	635,000
7311 Pupil Transportation Subsidy	450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	7,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,000
7340 State Property Tax Reduction Allocation	382,404
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	158,485
7820 State Share of Retirement Contributions	1,300,000

**REVENUE FROM STATE SOURCES \$8,899,956**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	350,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,000
8517 NCLB, Title IV - 21st Century Schools	25,000
8749 Other CARES Act Funding	495,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000

**REVENUE FROM FEDERAL SOURCES \$922,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 12,551,429**

Act 1 Index (current): 5.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$1,943,673</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$382,404</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$2,326,077</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$2,617,591</b>	
	<b>Cambria</b>	<b>Total</b>

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<b>2021-22 Data</b>		
a. Assessed Value	\$28,200,660	\$28,200,660
b. Real Estate Mills	89.5000	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$95,085,992	\$95,085,992
d. Assessed Value	\$28,146,140	\$28,146,140
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$2,523,959	\$2,523,959
(a * b)		
<b>2022-23 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$2,523,959	\$2,523,959
(f Total * g)		
i. Base Mills Subject to Index	89.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	86.95794%	86.95794%
k. Tax Levy Needed	\$2,617,591	\$2,617,591
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>93.0000</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$2,617,591	\$2,617,591
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,235,187
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,943,673
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$1,943,673</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$382,404</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$2,326,077</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$2,617,591</b>	
	<b>Cambria</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	94.3330	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,655,110	\$2,655,110
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$3,342.99	
Number of Homestead/Farmstead Properties	1230	1230
Median Assessed Value of Homestead Properties		\$11,480

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Act 1 Index (current): 5.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$1,943,673</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$382,404</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$2,326,077</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$2,617,591</b>	
	<b>Cambria</b>	<b>Total</b>

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$382,404	Lowering RE Tax Rate	\$0	\$382,404
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$382,404</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Cambria	28,146,140	93.0000	2,617,591			86.95794%	
<b>Totals:</b>	<b>28,146,140</b>		<b>2,617,591</b>	<b>382,404</b>	<b>2,235,187</b>	<b>86.95794%</b>	<b>1,943,673</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		10,000
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	10,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes -- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes -- Flat Rate Assessments 10,000 10,000**

	<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%	375,000	375,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	14,000	14,000
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 389,000 389,000**

**Total Act 511, Current Taxes 399,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>95,085,992</b>	<b>12</b>	<b>1,141,032</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> Cambria	89.5000	93.0000	3.92%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	5,586,889
1200 Special Programs - Elementary / Secondary	1,804,747
1300 Vocational Education	257,821
1400 Other Instructional Programs - Elementary / Secondary	5,100
1500 Nonpublic School Programs	8,000
1800 Pre-Kindergarten	253,470
<b>Total Instruction</b>	<b>\$7,916,027</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	555,639
2200 Support Services - Instructional Staff	465,430
2300 Support Services - Administration	1,301,814
2400 Support Services - Pupil Health	167,974
2500 Support Services - Business	361,318
2600 Operation and Maintenance of Plant Services	858,931
2700 Student Transportation Services	896,807
2800 Support Services - Central	555
2900 Other Support Services	1,000
<b>Total Support Services</b>	<b>\$4,609,468</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	190,907
<b>Total Operation of Non-Instructional Services</b>	<b>\$190,907</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,137,265
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,137,265</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	186,357
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$286,357</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$14,140,024</b>

## 2022-2023 Final General Fund Budget

LEA : 108112003 Ferndale Area SD

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Page - 1 of 3

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,693,765
200 Personnel Services - Employee Benefits	2,116,091
300 Purchased Professional and Technical Services	458,564
400 Purchased Property Services	14,586
500 Other Purchased Services	6,508
600 Supplies	297,375
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$5,586,889</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	551,392
200 Personnel Services - Employee Benefits	432,088
300 Purchased Professional and Technical Services	495,000
500 Other Purchased Services	315,741
600 Supplies	10,526
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,804,747</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	257,821
<b>Total Vocational Education</b>	<b>\$257,821</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
400 Purchased Property Services	1,250
500 Other Purchased Services	1,900
600 Supplies	1,950
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$5,100</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
400 Purchased Property Services	8,000
<b>Total Nonpublic School Programs</b>	<b>\$8,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	132,075
200 Personnel Services - Employee Benefits	107,661
500 Other Purchased Services	13,734
<b>Total Pre-Kindergarten</b>	<b>\$253,470</b>
<b>Total Instruction</b>	<b>\$7,916,027</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	272,234
200 Personnel Services - Employee Benefits	183,405
300 Purchased Professional and Technical Services	100,000
<b>Total Support Services - Students</b>	<b>\$555,639</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	39,049
200 Personnel Services - Employee Benefits	27,279

## 2022-2023 Final General Fund Budget

LEA : 108112003 Ferndale Area SD

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Page - 2 of 3

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	174,132
500 Other Purchased Services	40,000
600 Supplies	184,970
<b>Total Support Services - Instructional Staff</b>	<b>\$465,430</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	628,652
200 Personnel Services - Employee Benefits	532,397
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	900
500 Other Purchased Services	33,185
600 Supplies	47,180
800 Other Objects	9,500
<b>Total Support Services - Administration</b>	<b>\$1,301,814</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	92,589
200 Personnel Services - Employee Benefits	61,726
600 Supplies	13,659
<b>Total Support Services - Pupil Health</b>	<b>\$167,974</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	179,742
200 Personnel Services - Employee Benefits	155,026
300 Purchased Professional and Technical Services	22,500
600 Supplies	3,050
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$361,318</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	191,699
200 Personnel Services - Employee Benefits	151,555
400 Purchased Property Services	184,200
500 Other Purchased Services	73,079
600 Supplies	258,398
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$858,931</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	896,807
<b>Total Student Transportation Services</b>	<b>\$896,807</b>
<b>2800 Support Services - Central</b>	
600 Supplies	555
<b>Total Support Services - Central</b>	<b>\$555</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	1,000
<b>Total Other Support Services</b>	<b>\$1,000</b>
<b>Total Support Services</b>	<b>\$4,609,468</b>
<b>3000 Operation of Non-Instructional Services</b>	

<u>Description</u>	<u>Amount</u>
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	77,220
200 Personnel Services - Employee Benefits	24,999
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	20,510
600 Supplies	53,178
<b>Total Student Activities</b>	<b>\$190,907</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$190,907</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	1,137,265
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,137,265</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,137,265</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	186,357
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$186,357</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	100,000
<b>Total Budgetary Reserve</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$286,357</b>
<b>TOTAL EXPENDITURES</b>	<b>\$14,140,024</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	3,000,000	1,411,405
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,000,000</b>	<b>\$1,411,405</b>

**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$3,000,000</b>	<b>\$1,411,405</b>
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**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**General 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 General Fund**

**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

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>		

**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	667,281	522,378
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Short-Term Payables</b>	<b>\$667,281</b>	<b>\$522,378</b>
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<b>TOTAL INDEBTEDNESS</b>	<b>\$667,281</b>	<b>\$522,378</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	911,405
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,411,405</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,511,405</b>