

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2022

President of the Board - Original Signature Required

JUN 15 2022

Date

Secretary of the Board - Original Signature Required

JUN 15 2022

Date

Chief School Administrator - Original Signature Required

JUN 15 2022

Date

Chris D Reighard

Contact Person

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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 : Forest Hills SD	COUNTY : Cambria	AUN : 108112203
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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

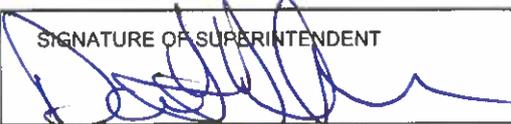
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$28867000
Ending Unassigned Fund Balance	\$2200000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.62%

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 JUL 1 2 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> Forest Hills SD	<b>County :</b> Cambria	<b>AUN Number :</b> 108112203
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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>  MAY 13 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.	Unassigned fund balance is within the legally permitted percentage of 8%
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance reflects balances retained for specific purposes at the discretion of district administration.

<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	5,700,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$5,700,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	6,254,000	
7000 Revenue from State Sources	20,796,000	
8000 Revenue from Federal Sources	1,816,000	
9000 Other Financing Sources	1,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$28,867,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$34,567,000</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,930,000
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	11,000
6120 Current Per Capita Taxes, Section 679	21,000
6140 Current Act 511 Taxes - Flat Rate Assessments	39,000
6150 Current Act 511 Taxes - Proportional Assessments	1,430,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	186,000
6500 Earnings on Investments	65,000
6700 Revenues from LEA Activities	33,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	425,000
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	3,000
6940 Tuition from Patrons	80,000
6990 Refunds and Other Miscellaneous Revenue	4,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$6,254,000</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	13,232,638
7112 Basic Education Funding-Social Security	560,848
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,570,878
7311 Pupil Transportation Subsidy	1,167,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	202,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340 State Property Tax Reduction Allocation	1,038,898
7505 Ready to Learn Block Grant	397,738
7820 State Share of Retirement Contributions	2,565,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$20,796,000</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	443,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,000
8517 NCLB, Title IV - 21st Century Schools	33,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	520,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	600,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	160,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,816,000</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
<b>OTHER FINANCING SOURCES</b>	<b>\$1,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>28,867,000</b>

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$3,930,000
Amount of Tax Relief for Homestead Exclusions	<u>\$1,038,898</u>
Total Approx. Tax Revenue:	\$4,968,898
Approx. Tax Levy for Tax Rate Calculation:	\$5,203,275

Cambria

Total

**2021-22 Data**

a. Assessed Value	\$102,091,060	\$102,091,060
b. Real Estate Mills	48.5000	

**I. 2022-23 Data**

c. 2020 STEB Market Value	\$552,521,976	\$552,521,976
d. Assessed Value	\$102,527,570	\$102,527,570
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2021-22 Calculations**

f. 2021-22 Tax Levy	\$4,951,416	\$4,951,416
(a * b)		

**2022-23 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$4,951,416	\$4,951,416
(f Total * g)		
i. Base Mills Subject to Index	48.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	94.37187%	94.37187%
k. Tax Levy Needed	\$5,203,275	\$5,203,275
(Approx. Tax Levy * g)		

**I. 2022-23 Real Estate Tax Rate 50.7500**

(k / d \* 1000)

III. m. Tax Levy Generated by Mills	\$5,203,274	\$5,203,274
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,164,376
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,930,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,930,000</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,038,898</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$4,968,898</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$5,203,275</b>

	<b>Cambria</b>	<b>Total</b>
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	50.8765	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,216,244	\$5,216,244
<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

<b>Information Related to Property Tax Relief</b>		
<b>V.</b> Assessed Value Exclusion per Homestead	\$5,436.00	
Number of Homestead/Farmstead Properties	3766	3766
Median Assessed Value of Homestead Properties		\$15,005

Act 1 Index (current): 4.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,930,000</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,038,898</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$4,968,898</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$5,203,275</b>
	<b>Cambria</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,038,898	Lowering RE Tax Rate	\$0	\$1,038,898
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,038,898</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	102,527,570	50.7500	5,203,274			94.37187%	
<b>Totals:</b>	<b>102,527,570</b>		<b>5,203,274</b>	- 1,038,898	= 4,164,376	X 94.37187%	= 3,930,000

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		21,000
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	20,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$5.00	\$0.00	19,000
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 39,000 39,000**

	<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%	1,360,000	1,360,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	70,000	70,000
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 1,430,000 1,430,000**

**Total Act 511, Current Taxes 1,469,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>552,521,976</b>	<b>X</b>	<b>12</b>	<b>6,630,264</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Cambria	48.5000	50.7500	4.64%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,023,000
1200 Special Programs - Elementary / Secondary	3,519,000
1300 Vocational Education	1,505,000
1400 Other Instructional Programs - Elementary / Secondary	131,000
1800 Pre-Kindergarten	258,000
<b>Total Instruction</b>	<b>\$17,436,000</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	893,000
2200 Support Services - Instructional Staff	1,315,000
2300 Support Services - Administration	1,666,000
2400 Support Services - Pupil Health	432,000
2500 Support Services - Business	372,000
2600 Operation and Maintenance of Plant Services	2,521,000
2700 Student Transportation Services	1,962,000
2900 Other Support Services	5,000
<b>Total Support Services</b>	<b>\$9,166,000</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	869,000
3300 Community Services	14,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$883,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,382,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,382,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$28,867,000</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	6,164,000
200 Personnel Services - Employee Benefits	4,514,000
300 Purchased Professional and Technical Services	495,000
400 Purchased Property Services	64,000
500 Other Purchased Services	271,000
600 Supplies	513,000
800 Other Objects	2,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,023,000</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,553,000
200 Personnel Services - Employee Benefits	859,000
300 Purchased Professional and Technical Services	687,000
500 Other Purchased Services	368,000
600 Supplies	50,000
800 Other Objects	2,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,519,000</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	358,000
200 Personnel Services - Employee Benefits	212,000
400 Purchased Property Services	2,000
500 Other Purchased Services	888,000
600 Supplies	45,000
<b>Total Vocational Education</b>	<b>\$1,505,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	3,000
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	90,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$131,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	161,000
200 Personnel Services - Employee Benefits	79,000
600 Supplies	18,000
<b>Total Pre-Kindergarten</b>	<b>\$258,000</b>
<b>Total Instruction</b>	<b>\$17,436,000</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	481,000
200 Personnel Services - Employee Benefits	302,000
300 Purchased Professional and Technical Services	92,000
500 Other Purchased Services	2,000
600 Supplies	16,000

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$893,000</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	478,000
200 Personnel Services - Employee Benefits	301,000
300 Purchased Professional and Technical Services	106,000
400 Purchased Property Services	2,000
500 Other Purchased Services	24,000
600 Supplies	218,000
700 Property	185,000
800 Other Objects	1,000
<b>Total Support Services - Instructional Staff</b>	<b>\$1,315,000</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	884,000
200 Personnel Services - Employee Benefits	545,000
300 Purchased Professional and Technical Services	98,000
400 Purchased Property Services	5,000
500 Other Purchased Services	42,000
600 Supplies	74,000
700 Property	18,000
<b>Total Support Services - Administration</b>	<b>\$1,666,000</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	182,000
200 Personnel Services - Employee Benefits	138,000
300 Purchased Professional and Technical Services	101,000
400 Purchased Property Services	1,000
700 Property	10,000
<b>Total Support Services - Pupil Health</b>	<b>\$432,000</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	188,000
200 Personnel Services - Employee Benefits	141,000
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	2,000
500 Other Purchased Services	6,000
600 Supplies	4,000
800 Other Objects	3,000
<b>Total Support Services - Business</b>	<b>\$372,000</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	777,000
200 Personnel Services - Employee Benefits	585,000
300 Purchased Professional and Technical Services	117,000
400 Purchased Property Services	136,000
500 Other Purchased Services	161,000
600 Supplies	618,000
700 Property	125,000
800 Other Objects	2,000

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,521,000</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,962,000
<b>Total Student Transportation Services</b>	<b>\$1,962,000</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	5,000
<b>Total Other Support Services</b>	<b>\$5,000</b>
<b>Total Support Services</b>	<b>\$9,166,000</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	398,000
200 Personnel Services - Employee Benefits	152,000
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	142,000
600 Supplies	105,000
700 Property	10,000
800 Other Objects	17,000
<b>Total Student Activities</b>	<b>\$869,000</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	2,000
600 Supplies	1,000
800 Other Objects	4,000
<b>Total Community Services</b>	<b>\$14,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$883,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	667,000
900 Other Uses of Funds	715,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,382,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,382,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$28,867,000</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	7,300,000	7,100,000
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	2,043,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	915,000	650,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	108,000	95,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$10,366,000</b>	<b>\$8,845,000</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>\$10,366,000</b>	<b>\$8,845,000</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	28,980,000	28,265,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,800,000	1,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,200,000	4,300,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$34,980,000</b>	<b>\$34,365,000</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$34,980,000</b>	<b>\$34,365,000</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$34,980,000</b>	<b>\$34,365,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,500,000
0850 Unassigned Fund Balance	2,200,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,700,000</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,700,000</b>
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