

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

**General Fund Budget Approval**

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



President of the Board - Original Signature Required

07/05/2022  
Date

Secretary of the Board - Original Signature Required

07/05/2022  
Date

Chief School Administrator - Original Signature Required

07/05/2022  
Date

JEFFREY V WESTOVER

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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 : Glendale SD	COUNTY : Clearfield	AUN : 110173003
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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 ☒ X  
No ☐


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

Total Budgeted Expenditures	\$15321060
Ending Unassigned Fund Balance	\$597253
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.89%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒ X  
No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 7-5-22
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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> Glendale SD	<b>County :</b> Clearfield	<b>AUN Number :</b> 110173003
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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> 05/17/2022
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is used to balance accounts that are overspent during the school year
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
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance

<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	1,913,151	
0850 Unassigned Fund Balance	1,133,010	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$3,046,161</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	3,478,872	
7000 Revenue from State Sources	9,837,931	
8000 Revenue from Federal Sources	1,468,500	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$14,785,303</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$17,831,464</u></b>

LEA : 110173003      Glendale SD

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,626,872
6113 Public Utility Realty Taxes	3,000
6114 Payments in Lieu of Current Taxes - State / Local	20,000
6120 Current Per Capita Taxes, Section 679	8,000
6140 Current Act 511 Taxes - Flat Rate Assessments	9,500
6150 Current Act 511 Taxes - Proportional Assessments	445,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	329,000
6500 Earnings on Investments	2,000
6700 Revenues from LEA Activities	18,500
6910 Rentals	500
6920 Contributions and Donations from Private Sources	500
6990 Refunds and Other Miscellaneous Revenue	16,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$3,478,872</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,172,500
7112 Basic Education Funding-Social Security	301,000
7160 Tuition for Orphans Subsidy	3,000
7240 Driver Education - Student	1,500
7271 Special Education funds for School-Aged Pupils	700,000
7311 Pupil Transportation Subsidy	665,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,000
7340 State Property Tax Reduction Allocation	392,931
7505 Ready to Learn Block Grant	175,000
7820 State Share of Retirement Contributions	1,414,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$9,837,931</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	190,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	25,000
8517 NCLB, Title IV - 21St Century Schools	12,500
8519 NCLB, Title VI - Flexibility and Accountability	175,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	234,000
8751 ARP ESSER Learning Loss	832,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,468,500</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>14,785,303</b>

Act 1 Index (current): 5.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,626,950		
Amount of Tax Relief for Homestead Exclusions	<u>\$392,931</u>		
Total Approx. Tax Revenue:	\$3,019,881		
Approx. Tax Levy for Tax Rate Calculation:	\$3,354,902		

	Cambria	Clearfield	Total
<b>2021-22 Data</b>			
a. Assessed Value	\$24,836,460	\$14,189,978	\$39,026,438
b. Real Estate Mills	68.9400	112.0100	
<b>I. 2022-23 Data</b>			
c. 2020 STEB Market Value	\$94,942,896	\$92,702,683	\$187,645,579
d. Assessed Value	\$24,998,890	\$14,286,607	\$39,285,497
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2021-22 Calculations</b>			
f. 2021-22 Tax Levy	\$1,712,226	\$1,589,419	\$3,301,645
(a * b)			
<b>2022-23 Calculations</b>			
g. Percent of Total Market Value	50.59693%	49.40307%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$1,670,531	\$1,631,114	\$3,301,645
(f Total * g)			
i. Base Mills Subject to Index	68.9400	114.9483	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	87.80000%	89.60000%	88.68926%
k. Tax Levy Needed	\$1,697,477	\$1,657,425	\$3,354,902
(Approx. Tax Levy * g)			
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>67.9000</b>	<b>116.0100</b>	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$1,697,425	\$1,657,389	\$3,354,814
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,961,883
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,626,872
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,626,950		
Amount of Tax Relief for Homestead Exclusions	<u>\$392,931</u>		
Total Approx. Tax Revenue:	\$3,019,881		
Approx. Tax Levy for Tax Rate Calculation:	\$3,354,902		

	Cambria	Clearfield	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	72.4559	120.8106	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,811,317	\$1,725,974	\$3,537,291
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$3,873.00	\$2,267.00	
Number of Homestead/Farmstead Properties	683	811	1494
Median Assessed Value of Homestead Properties			\$14,320



Act 1 Index (current): 5.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,626,950		
Amount of Tax Relief for Homestead Exclusions	<u>\$392,931</u>		
Total Approx. Tax Revenue:	\$3,019,881		
Approx. Tax Levy for Tax Rate Calculation:	\$3,354,902		
	Cambria	Clearfield	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$392,931	Lowering RE Tax Rate	\$0	\$392,931
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$392,931

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>		
Cambria	24,998,890	67.9000	1,697,425				87.80000%		
Clearfield	14,286,607	116.0100	1,657,389				89.60000%		
<b>Totals:</b>	<b>39,285,497</b>		<b>3,354,814</b>	-	392,931	=	2,961,883	X	88.68926% = 2,626,872
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					8,000
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00		8,000		8,000
6142	Current Act 511 Occupation Taxes– Flat Rate			\$10.00	\$0.00		1,500		1,500
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0		0
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
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>							<b>9,500</b>		<b>9,500</b>
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%		400,000		400,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%		45,000		45,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%		0		0
6155	Current Act 511 Business Privilege Taxes			0.0000	0.0000		0		0
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%		0		0
6157	Current Act 511 Mercantile Taxes			0.0000	0.0000		0		0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0
<b>Total Current Act 511 Taxes– Proportional Assessments</b>							<b>445,000</b>		<b>445,000</b>
<b>Total Act 511, Current Taxes</b>									<b>454,500</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>187,645,579</b>	<b>X</b>	<b>12</b>		<b>2,251,747</b>
					<b>Market Value</b>		<b>Mills</b>		<b>(511 Limit)</b>

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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	68.9400	67.9000	-1.49%	Yes	5.1%				
	Clearfield	114.9483	116.0100	0.93%	Yes	5.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.1%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	5.1%				
6143	Current Act 511 Local Services Taxes					5.1%				
6144	Current Act 511 Trailer Taxes					5.1%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.1%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					5.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6152	Current Act 511 Occupation Taxes					5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.1%				
6154	Current Act 511 Amusement Taxes					5.1%				
6155	Current Act 511 Business Privilege Taxes					5.1%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.1%				
6157	Current Act 511 Mercantile Taxes					5.1%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	6,339,997
1200 Special Programs - Elementary / Secondary	2,081,426
1300 Vocational Education	261,250
1400 Other Instructional Programs - Elementary / Secondary	293,038
<b>Total Instruction</b>	<b>\$8,975,711</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	389,140
2200 Support Services - Instructional Staff	289,766
2300 Support Services - Administration	1,224,690
2400 Support Services - Pupil Health	102,578
2500 Support Services - Business	401,268
2600 Operation and Maintenance of Plant Services	1,609,862
2700 Student Transportation Services	976,050
2800 Support Services - Central	208,222
<b>Total Support Services</b>	<b>\$5,201,576</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	561,262
<b>Total Operation of Non-Instructional Services</b>	<b>\$561,262</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	402,511
5200 Interfund Transfers - Out	170,000
5900 Budgetary Reserve	10,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$582,511</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$15,321,060</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	2,855,870
200 Personnel Services - Employee Benefits	2,075,947
300 Purchased Professional and Technical Services	277,810
400 Purchased Property Services	44,100
500 Other Purchased Services	610,500
600 Supplies	430,420
700 Property	45,050
800 Other Objects	300
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$6,339,997</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	953,089
200 Personnel Services - Employee Benefits	770,237
300 Purchased Professional and Technical Services	74,000
400 Purchased Property Services	2,100
500 Other Purchased Services	241,000
600 Supplies	34,000
700 Property	7,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,081,426</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	261,250
<b>Total Vocational Education</b>	<b>\$261,250</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	141,626
200 Personnel Services - Employee Benefits	124,662
300 Purchased Professional and Technical Services	300
500 Other Purchased Services	24,000
600 Supplies	650
700 Property	1,800
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$293,038</b>
<b>Total Instruction</b>	<b>\$8,975,711</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	228,050
200 Personnel Services - Employee Benefits	143,440
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	1,375
600 Supplies	10,500
700 Property	3,250
800 Other Objects	525
<b>Total Support Services - Students</b>	<b>\$389,140</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	132,442

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	129,099
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	2,500
500 Other Purchased Services	6,625
600 Supplies	10,850
700 Property	2,500
800 Other Objects	250
<b>Total Support Services - Instructional Staff</b>	<b>\$289,766</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	635,500
200 Personnel Services - Employee Benefits	425,065
300 Purchased Professional and Technical Services	85,750
400 Purchased Property Services	3,000
500 Other Purchased Services	27,325
600 Supplies	37,700
700 Property	3,100
800 Other Objects	7,250
<b>Total Support Services - Administration</b>	<b>\$1,224,690</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	47,742
200 Personnel Services - Employee Benefits	39,586
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	500
500 Other Purchased Services	250
600 Supplies	5,000
700 Property	500
<b>Total Support Services - Pupil Health</b>	<b>\$102,578</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	169,597
200 Personnel Services - Employee Benefits	146,421
300 Purchased Professional and Technical Services	62,500
400 Purchased Property Services	500
500 Other Purchased Services	13,650
600 Supplies	4,750
700 Property	1,000
800 Other Objects	2,850
<b>Total Support Services - Business</b>	<b>\$401,268</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	522,285
200 Personnel Services - Employee Benefits	433,452
300 Purchased Professional and Technical Services	8,100
400 Purchased Property Services	75,500
500 Other Purchased Services	128,525
600 Supplies	370,300
700 Property	71,000
800 Other Objects	700

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<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,609,862</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	972,000
600 Supplies	2,050
700 Property	1,000
<b>Total Student Transportation Services</b>	<b>\$976,050</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	105,536
200 Personnel Services - Employee Benefits	94,086
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	500
500 Other Purchased Services	2,350
600 Supplies	1,750
700 Property	2,750
800 Other Objects	250
<b>Total Support Services - Central</b>	<b>\$208,222</b>
<b>Total Support Services</b>	<b>\$5,201,576</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	141,775
200 Personnel Services - Employee Benefits	63,137
300 Purchased Professional and Technical Services	77,000
400 Purchased Property Services	3,000
500 Other Purchased Services	62,100
600 Supplies	50,000
700 Property	163,500
800 Other Objects	750
<b>Total Student Activities</b>	<b>\$561,262</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$561,262</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	36,211
900 Other Uses of Funds	366,300
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$402,511</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	170,000
<b>Total Interfund Transfers - Out</b>	<b>\$170,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	10,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$10,000
Total Other Expenditures and Financing Uses	\$582,511
TOTAL EXPENDITURES	\$15,321,060



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**Cash and Short-Term Investments**

	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
General Fund	2,974,089	2,561,453
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	183,346	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	20,849	20,849
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,178,284</b>	<b>\$2,732,302</b>

**Long-Term Investments**

	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
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	\$3,178,284	\$2,732,302

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	1,262,000	1,051,667
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	213,683	175,000
0550 Authority Lease Obligations	1,700,000	1,463,442
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$3,175,683</b>	<b>\$2,690,109</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		

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<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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

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<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		

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<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>\$3,175,683</b>	<b>\$2,690,109</b>

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	1,463,517	1,400,000
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		
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	\$1,463,517	\$1,400,000
TOTAL INDEBTEDNESS	\$4,639,200	\$4,090,109



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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,913,151
0850 Unassigned Fund Balance	597,253
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,510,404
5900 Budgetary Reserve	10,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,520,404