

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/21/2022



President of the Board - Original Signature Required

6/22/2022
Date



Secretary of the Board - Original Signature Required

6/22/2022
Date



Chief School Administrator - Original Signature Required

6/22/2022
Date

Daniel M Watson

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**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2022 2023 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Greater Latrobe SD	COUNTY : Westmoreland	AUN : 107653102
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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

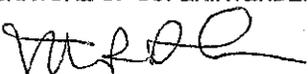
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$61650164
Ending Unassigned Fund Balance	\$4689809
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.60%

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 6/23/22
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF FIDE-2020
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Greater Latrobe SD	County : Westmoreland	AUN Number : 107653102
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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 5/24/2022
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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>
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$77,573.00 Function 2800, Object 200: \$231,547.00	Function 2800, Object 200 includes OPEB costs.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Excess tuition costs.
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.	Cash flow and working capital needs.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	933,997
0820 Restricted Fund Balance	6,751,342
0830 Committed Fund Balance	851,500
0840 Assigned Fund Balance	16,508
0850 Unassigned Fund Balance	3,821,801
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,689,809</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	36,152,980
7000 Revenue from State Sources	23,245,102
8000 Revenue from Federal Sources	2,252,082
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$61,650,164</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$66,339,973</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	28,802,627
6112 Interim Real Estate Taxes	85,642
6113 Public Utility Realty Taxes	32,500
6114 Payments in Lieu of Current Taxes - State / Local	12,350
6120 Current Per Capita Taxes, Section 679	76,315
6140 Current Act 511 Taxes - Flat Rate Assessments	140,105
6150 Current Act 511 Taxes - Proportional Assessments	4,629,600
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,113,970
6500 Earnings on Investments	37,750
6700 Revenues from LEA Activities	16,075
6800 Revenues from Intermediary Sources / Pass-Through Funds	682,850
6910 Rentals	19,800
6920 Contributions and Donations from Private Sources	109,000
6940 Tuition from Patrons	137,000
6980 Revenue from Community Services Activities	3,200
6990 Refunds and Other Miscellaneous Revenue	254,196

REVENUE FROM LOCAL SOURCES \$36,152,980

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	11,931,104
7160 Tuition for Orphans Subsidy	129,100
7271 Special Education funds for School-Aged Pupils	2,469,000
7311 Pupil Transportation Subsidy	1,060,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	70,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	376,757
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,500
7340 State Property Tax Reduction Allocation	951,959
7505 Ready to Learn Block Grant	516,843
7810 State Share of Social Security and Medicare Taxes	1,024,294
7820 State Share of Retirement Contributions	4,650,545

REVENUE FROM STATE SOURCES \$23,245,102

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	553,050
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,362
8517 NCLB, Title IV - 21st Century Schools	42,420

Amount

REVENUE FROM FEDERAL SOURCES

8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,500,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,250

REVENUE FROM FEDERAL SOURCES	\$2,252,082
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	61,650,164
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Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,802,627
Amount of Tax Relief for Homestead Exclusions	<u>\$951,959</u>
Total Approx. Tax Revenue:	\$29,754,586
Approx. Tax Levy for Tax Rate Calculation:	\$31,618,335

	Westmoreland	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$371,105,400	\$371,105,400
b. Real Estate Mills	85.0000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,122,367,084	\$2,122,367,084
d. Assessed Value	\$371,980,410	\$371,980,410
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$31,543,959	\$31,543,959
(a * b)		
2022-23 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$31,543,959	\$31,543,959
(f Total * g)		
i. Base Mills Subject to Index	85.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.92250%	93.92250%
k. Tax Levy Needed	\$31,618,335	\$31,618,335
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	85.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$31,618,335	\$31,618,335
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$30,666,376
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$28,802,627
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,802,627
Amount of Tax Relief for Homestead Exclusions	<u>\$951,959</u>
Total Approx. Tax Revenue:	\$29,754,586
Approx. Tax Levy for Tax Rate Calculation:	\$31,618,335

	Westmoreland	Total
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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	88.5700	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,946,305	\$32,946,305
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		
Assessed Value Exclusion per Homestead	\$1,429.00	
V. Number of Homestead/Farmstead Properties	7832	7832
Median Assessed Value of Homestead Properties		\$20,940

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,802,627
Amount of Tax Relief for Homestead Exclusions	<u>\$951,959</u>
Total Approx. Tax Revenue:	\$29,754,586
Approx. Tax Levy for Tax Rate Calculation:	\$31,618,335
	Westmoreland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$951,959	Lowering RE Tax Rate	\$0	\$951,959
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$951,959

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>
Westmoreland	371,980,410	85.0000	31,618,335			93.92250%	
Totals:	371,980,410		31,618,335	951,959 =	30,666,376 X	93.92250% =	28,802,627

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		76,315
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	76,315
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	63,790
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 140,105 140,105

	<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%	4,149,950	4,149,950
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	479,650	479,650
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 4,629,600 4,629,600

Total Act 511, Current Taxes 4,769,705

Act 511 Tax Limit -->	2,122,367,084 X	12	25,468,405
	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> Westmoreland	85.0000	85.0000	0.00%	Yes	4.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.2%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,471,894
1200 Special Programs - Elementary / Secondary	7,511,151
1300 Vocational Education	2,599,314
1400 Other Instructional Programs - Elementary / Secondary	375,300
1500 Nonpublic School Programs	25,000
Total Instruction	\$38,982,659
2000 Support Services	
2100 Support Services - Students	2,155,394
2200 Support Services - Instructional Staff	1,823,920
2300 Support Services - Administration	3,721,283
2400 Support Services - Pupil Health	446,957
2500 Support Services - Business	514,040
2600 Operation and Maintenance of Plant Services	4,925,329
2700 Student Transportation Services	3,275,847
2800 Support Services - Central	521,170
2900 Other Support Services	17,408
Total Support Services	\$17,401,348
3000 Operation of Non-Instructional Services	
3200 Student Activities	144,311
3300 Community Services	94,812
Total Operation of Non-Instructional Services	\$239,123
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	56,000
Total Facilities Acquisition, Construction and Improvement Services	\$56,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,932,034
5200 Interfund Transfers - Out	939,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$4,971,034
Total Estimated Expenditures and Other Financing Uses	\$61,650,164

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,050,625
200 Personnel Services - Employee Benefits	9,950,316
300 Purchased Professional and Technical Services	150,785
400 Purchased Property Services	147,950
500 Other Purchased Services	668,175
600 Supplies	864,867
700 Property	579,842
800 Other Objects	59,334
Total Regular Programs - Elementary / Secondary	\$28,471,894
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,261,167
200 Personnel Services - Employee Benefits	1,672,938
300 Purchased Professional and Technical Services	1,042,078
400 Purchased Property Services	3,200
500 Other Purchased Services	1,482,044
600 Supplies	46,692
700 Property	2,982
800 Other Objects	50
Total Special Programs - Elementary / Secondary	\$7,511,151
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	535,560
200 Personnel Services - Employee Benefits	374,294
400 Purchased Property Services	1,500
500 Other Purchased Services	1,658,313
600 Supplies	29,647
Total Vocational Education	\$2,599,314
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	59,895
200 Personnel Services - Employee Benefits	9,930
300 Purchased Professional and Technical Services	14,500
400 Purchased Property Services	1,000
500 Other Purchased Services	289,125
600 Supplies	800
800 Other Objects	50
Total Other Instructional Programs - Elementary / Secondary	\$375,300
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	25,000
Total Nonpublic School Programs	\$25,000
Total Instruction	\$38,982,659
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,304,789

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	791,660
300 Purchased Professional and Technical Services	34,428
400 Purchased Property Services	3,700
500 Other Purchased Services	9,540
600 Supplies	10,182
800 Other Objects	1,095
Total Support Services - Students	\$2,155,394
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	771,734
200 Personnel Services - Employee Benefits	576,967
300 Purchased Professional and Technical Services	271,701
400 Purchased Property Services	110,600
500 Other Purchased Services	37,082
600 Supplies	41,265
700 Property	11,386
800 Other Objects	3,185
Total Support Services - Instructional Staff	\$1,823,920
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,024,942
200 Personnel Services - Employee Benefits	1,209,274
300 Purchased Professional and Technical Services	119,440
400 Purchased Property Services	30,299
500 Other Purchased Services	260,978
600 Supplies	24,850
800 Other Objects	51,500
Total Support Services - Administration	\$3,721,283
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	270,399
200 Personnel Services - Employee Benefits	162,524
300 Purchased Professional and Technical Services	2,300
400 Purchased Property Services	900
500 Other Purchased Services	250
600 Supplies	8,877
700 Property	1,707
Total Support Services - Pupil Health	\$446,957
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	325,378
200 Personnel Services - Employee Benefits	160,707
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	250
500 Other Purchased Services	2,600
600 Supplies	2,555
800 Other Objects	2,550
Total Support Services - Business	\$514,040
2600 <u>Operation and Maintenance of Plant Services</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,972,407
200 Personnel Services - Employee Benefits	1,174,757
300 Purchased Professional and Technical Services	145,268
400 Purchased Property Services	1,229,338
500 Other Purchased Services	178,183
600 Supplies	200,876
700 Property	20,000
800 Other Objects	4,500
Total Operation and Maintenance of Plant Services	\$4,925,329
2700 Student Transportation Services	
100 Personnel Services - Salaries	40,395
200 Personnel Services - Employee Benefits	9,526
300 Purchased Professional and Technical Services	450
500 Other Purchased Services	3,220,326
600 Supplies	4,650
800 Other Objects	500
Total Student Transportation Services	\$3,275,847
2800 Support Services - Central	
100 Personnel Services - Salaries	77,573
200 Personnel Services - Employee Benefits	231,547
300 Purchased Professional and Technical Services	148,500
400 Purchased Property Services	9,000
500 Other Purchased Services	38,650
600 Supplies	15,200
700 Property	500
800 Other Objects	200
Total Support Services - Central	\$521,170
2900 Other Support Services	
500 Other Purchased Services	17,408
Total Other Support Services	\$17,408
Total Support Services	\$17,401,348
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	82,825
200 Personnel Services - Employee Benefits	30,139
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	2,320
500 Other Purchased Services	17,925
600 Supplies	4,602
800 Other Objects	500
Total Student Activities	\$144,311
3300 Community Services	
100 Personnel Services - Salaries	1,250
200 Personnel Services - Employee Benefits	1,100

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	10,000
600 Supplies	300
800 Other Objects	82,162
Total Community Services	\$94,812
Total Operation of Non-Instructional Services	\$239,123
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	56,000
Total Facilities Acquisition, Construction and Improvement Services	\$56,000
Total Facilities Acquisition, Construction and Improvement Services	\$56,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	647,034
900 Other Uses of Funds	3,285,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,932,034
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	939,000
Total Interfund Transfers - Out	\$939,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$4,971,034
TOTAL EXPENDITURES	\$61,650,164

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	3,000,000	3,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	25,000	25,000
Capital Reserve Fund - § 690, §1850	5,300,000	5,300,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	800,000	800,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	300,000	300,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,525,000	\$9,525,000

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		
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TOTAL CASH AND INVESTMENTS	\$9,525,000	\$9,525,000
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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	1,000,000	1,000,000
0550 Authority Lease Obligations	27,409,401	23,477,368
0560 Other Post-Employment Benefits (OPEB)	12,000,000	14,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$40,409,401	\$38,477,368

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

<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	\$40,409,401	\$38,477,368

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

TOTAL INDEBTEDNESS	\$40,409,401	\$38,477,368
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Account Description	Amounts
0810 Nonspendable Fund Balance	933,997
0820 Restricted Fund Balance	6,751,342
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,689,809
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,689,809
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,475,148