

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2022

President of the Board - Original Signature Required

Date



6/8/22

Secretary of the Board - Original Signature Required

Date



6/8/22

Chief School Administrator - Original Signature Required

Date



6/8/22

Lori Bryner

(717)589-3117

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Contact Person

Telephone

Extension

lbryner@greenwoodsd.org

Email Address

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Greenwood SD	County : Perry	AUN Number : 115503004
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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 6/8/22
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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>
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.	We do not plan to or have need to use our entire fund balance. We need to keep some for cash flow.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,628,328
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,628,328</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,795,835
7000 Revenue from State Sources	7,454,978
8000 Revenue from Federal Sources	1,237,823
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$16,488,636</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$18,116,964</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,345,917
6112 Interim Real Estate Taxes	15,000
6113 Public Utility Realty Taxes	6,800
6114 Payments in Lieu of Current Taxes - State / Local	4,810
6150 Current Act 511 Taxes - Proportional Assessments	1,870,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	300,225
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	13,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	180,383
6910 Rentals	2,000
6940 Tuition from Patrons	27,100
6990 Refunds and Other Miscellaneous Revenue	10,600
REVENUE FROM LOCAL SOURCES	\$7,795,835
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,854,854
7112 Basic Education Funding-Social Security	264,000
7220 Vocational Education	40,000
7240 Driver Education - Student	250
7271 Special Education funds for School-Aged Pupils	565,484
7311 Pupil Transportation Subsidy	740,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	370,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	258,994
7505 Ready to Learn Block Grant	116,396
7820 State Share of Retirement Contributions	1,220,000
REVENUE FROM STATE SOURCES	\$7,454,978
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	112,406
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	19,570
8517 NCLB, Title IV - 21st Century Schools	10,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	366,360
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	661,245
8751 ARP ESSER Learning Loss	48,744

Amount

REVENUE FROM FEDERAL SOURCES

8752 ARP ESSER Summer Programs 9,749

8753 ARP ESSER Afterschool Programs 9,749

REVENUE FROM FEDERAL SOURCES \$1,237,823

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 16,488,636

Act 1 Index (current): 4.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$5,347,000

Amount of Tax Relief for Homestead Exclusions

\$258,994

Total Approx. Tax Revenue:

\$5,605,994

Approx. Tax Levy for Tax Rate Calculation:

\$5,902,534

Juniata

Perry

Total

	Juniata	Perry	Total
2021-22 Data			
a. Assessed Value	\$6,182,420	\$337,556,100	\$343,738,520
b. Real Estate Mills	138.6400	14.6900	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$54,542,663	\$320,347,705	\$374,890,368
d. Assessed Value	\$6,199,774	\$339,801,900	\$346,001,674
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$857,131	\$4,958,699	\$5,815,830
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	14.54896%	85.45104%	100.00000%
II.			
h. Rebalanced 2021-22 Tax Levy	\$846,143	\$4,969,687	\$5,815,830
(f Total * g)			
i. Base Mills Subject to Index	138.6400	14.7225	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	95.60000%	94.60000%	94.74549%
k. Tax Levy Needed	\$858,757	\$5,043,777	\$5,902,534
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate			
(k / d * 1000)	138.5100	14.8400	
III.			
m. Tax Levy Generated by Mills	\$858,731	\$5,042,660	\$5,901,391
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$5,642,397
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$5,345,917
(n * Est. Pct. Collection)			

AUN: 115503004 Greenwood SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

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Amount of Tax Relief for Homestead Exclusions

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Total Approx. Tax Revenue:

\$5,605,994

Approx. Tax Levy for Tax Rate Calculation:

\$5,902,534

	Juniata	Perry	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	145.0174	15.3997	
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)	\$899,075	\$5,232,847	\$6,131,922
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	\$1,150.00	\$10,739.00	
Number of Homestead/Farmstead Properties	147	1498	1645
Median Assessed Value of Homestead Properties			\$146,700

Act 1 Index (current): 4.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$5,347,000

Amount of Tax Relief for Homestead Exclusions

\$258,994

Total Approx. Tax Revenue:

\$5,605,994

Approx. Tax Levy for Tax Rate Calculation:

\$5,902,534

Juniata

Perry

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$258,994

Lowering RE Tax Rate

\$0

\$258,994

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$258,994

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>
Juniata	6,199,774	138.5100	858,731			95.60000%	
Perry	339,801,900	14.8400	5,042,660			94.60000%	
Totals:	346,001,674		5,901,391	- 258,994 =	5,642,397 X	94.74549% =	5,345,917

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
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			0
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.250%	0.000%	1,770,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes -- Proportional Assessments			1,870,000
Total Act 511, Current Taxes			1,870,000
Act 511 Tax Limit -->		374,890,368 X	12
		Market Value	Mills
			4,498,684
			(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>									
	Juniata	138.6400	138.5100	-0.08%	Yes	4.6%				
	Perry	14.7225	14.8400	0.80%	Yes	4.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.250%	1.250%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,888,477
1200 Special Programs - Elementary / Secondary	2,193,601
1300 Vocational Education	1,051,505
1400 Other Instructional Programs - Elementary / Secondary	143,264
1500 Nonpublic School Programs	4,000
1600 Adult Education Programs	36,311
Total Instruction	\$9,317,158
2000 Support Services	
2100 Support Services - Students	568,802
2200 Support Services - Instructional Staff	781,339
2300 Support Services - Administration	1,004,071
2400 Support Services - Pupil Health	168,661
2500 Support Services - Business	256,033
2600 Operation and Maintenance of Plant Services	1,119,820
2700 Student Transportation Services	1,080,000
2800 Support Services - Central	466,956
2900 Other Support Services	7,400
Total Support Services	\$5,453,082
3000 Operation of Non-Instructional Services	
3200 Student Activities	455,530
3300 Community Services	4,459
Total Operation of Non-Instructional Services	\$459,989
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	900,360
Total Facilities Acquisition, Construction and Improvement Services	\$900,360
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,179,427
Total Other Expenditures and Financing Uses	\$1,179,427
Total Estimated Expenditures and Other Financing Uses	\$17,310,016

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,037,278
200 Personnel Services - Employee Benefits	2,089,157
300 Purchased Professional and Technical Services	106,374
400 Purchased Property Services	20,000
500 Other Purchased Services	363,000
600 Supplies	180,768
700 Property	91,000
800 Other Objects	900
Total Regular Programs - Elementary / Secondary	\$5,888,477
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	985,258
200 Personnel Services - Employee Benefits	564,073
300 Purchased Professional and Technical Services	87,000
500 Other Purchased Services	542,000
600 Supplies	14,920
800 Other Objects	350
Total Special Programs - Elementary / Secondary	\$2,193,601
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	465,378
200 Personnel Services - Employee Benefits	360,797
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	1,600
500 Other Purchased Services	205,830
600 Supplies	17,400
Total Vocational Education	\$1,051,505
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	29,615
200 Personnel Services - Employee Benefits	12,509
300 Purchased Professional and Technical Services	48,000
400 Purchased Property Services	3,440
500 Other Purchased Services	49,500
600 Supplies	200
Total Other Instructional Programs - Elementary / Secondary	\$143,264
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	4,000
Total Nonpublic School Programs	\$4,000
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	36,311
Total Adult Education Programs	\$36,311
Total Instruction	\$9,317,158
2000 Support Services	

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	250,830
200 Personnel Services - Employee Benefits	237,392
300 Purchased Professional and Technical Services	69,000
600 Supplies	11,500
800 Other Objects	80
Total Support Services - Students	\$568,802
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	402,751
200 Personnel Services - Employee Benefits	332,388
300 Purchased Professional and Technical Services	22,000
500 Other Purchased Services	4,300
600 Supplies	19,800
800 Other Objects	100
Total Support Services - Instructional Staff	\$781,339
2300 Support Services - Administration	
100 Personnel Services - Salaries	507,924
200 Personnel Services - Employee Benefits	339,245
300 Purchased Professional and Technical Services	88,225
400 Purchased Property Services	15,127
500 Other Purchased Services	6,400
600 Supplies	20,150
800 Other Objects	27,000
Total Support Services - Administration	\$1,004,071
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	93,032
200 Personnel Services - Employee Benefits	68,199
300 Purchased Professional and Technical Services	1,750
400 Purchased Property Services	680
600 Supplies	5,000
Total Support Services - Pupil Health	\$168,661
2500 Support Services - Business	
100 Personnel Services - Salaries	130,912
200 Personnel Services - Employee Benefits	95,571
300 Purchased Professional and Technical Services	19,100
500 Other Purchased Services	5,350
600 Supplies	2,750
800 Other Objects	2,350
Total Support Services - Business	\$256,033
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	277,710
200 Personnel Services - Employee Benefits	195,890
400 Purchased Property Services	339,720
500 Other Purchased Services	70,700
600 Supplies	223,800

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	12,000
Total Operation and Maintenance of Plant Services	\$1,119,820
2700 Student Transportation Services	
500 Other Purchased Services	1,080,000
Total Student Transportation Services	\$1,080,000
2800 Support Services - Central	
100 Personnel Services - Salaries	174,586
200 Personnel Services - Employee Benefits	115,840
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	14,000
500 Other Purchased Services	50,100
600 Supplies	90,310
700 Property	10,500
800 Other Objects	120
Total Support Services - Central	\$466,956
2900 Other Support Services	
500 Other Purchased Services	7,400
Total Other Support Services	\$7,400
Total Support Services	\$5,453,082
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	200,148
200 Personnel Services - Employee Benefits	87,062
300 Purchased Professional and Technical Services	32,020
500 Other Purchased Services	76,300
600 Supplies	59,000
800 Other Objects	1,000
Total Student Activities	\$455,530
3300 Community Services	
600 Supplies	4,459
Total Community Services	\$4,459
Total Operation of Non-Instructional Services	\$459,989
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	860,360
Total Facilities Acquisition, Construction and Improvement Services	\$900,360
Total Facilities Acquisition, Construction and Improvement Services	\$900,360
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	80,427
900 Other Uses of Funds	1,099,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$1,179,427
Total Other Expenditures and Financing Uses	\$1,179,427
TOTAL EXPENDITURES	\$17,310,016

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	1,550,000	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	2,169,000	1,570,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	310,000	285,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	145,000	140,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,174,000	\$3,395,000

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

TOTAL CASH AND INVESTMENTS	\$4,174,000	\$3,395,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	2,946,924	1,854,924
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	679,000	687,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	815,000	835,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$4,440,924	\$3,376,924

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	\$4,440,924	\$3,376,924

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	\$4,440,924	\$3,376,924
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	806,948
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$806,948

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$806,948
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