

FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Grove City Area SD	COUNTY : Mercer	AUN : 104432903
---	--------------------	--------------------

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

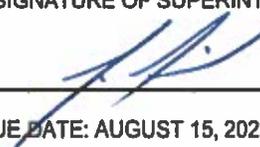
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$42821667
Ending Unassigned Fund Balance	\$3064943
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.15%

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 6-14-22
---	-----------------

DUE DATE: AUGUST 15, 2022

FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Grove City Area SD	COUNTY : Mercer	AUN : 104432903
---	--------------------	--------------------

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

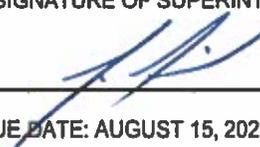
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$42821667
Ending Unassigned Fund Balance	\$3064943
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.15%

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 6-14-22
---	-----------------

DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Grove City Area SD	County : Mercer	AUN Number : 104432903
---	---------------------------	----------------------------------

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 5/9/22
---	-----------------------

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.	Reserved for unanticipated expenditures and grant monies not specified in the line item budget.
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.	Reserved for July and August expenditures until tax revenues are received.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Reserved for future bond payments, OPEB and PSERS.

<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	2,324
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,968,714
0850 Unassigned Fund Balance	3,163,573
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,132,287</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	20,584,491
7000 Revenue from State Sources	16,829,700
8000 Revenue from Federal Sources	4,971,342
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$42,385,533</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$51,517,820</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	11,685,481
6113 Public Utility Realty Taxes	13,600
6114 Payments in Lieu of Current Taxes - State / Local	1,600
6120 Current Per Capita Taxes, Section 679	41,000
6140 Current Act 511 Taxes - Flat Rate Assessments	89,000
6150 Current Act 511 Taxes - Proportional Assessments	1,920,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	460,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	342,700
6910 Rentals	10,000
6940 Tuition from Patrons	5,889,110
6990 Refunds and Other Miscellaneous Revenue	32,000

REVENUE FROM LOCAL SOURCES \$20,584,491

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,183,815
7112 Basic Education Funding-Social Security	622,672
7160 Tuition for Orphans Subsidy	300,000
7220 Vocational Education	43,114
7271 Special Education funds for School-Aged Pupils	1,685,377
7311 Pupil Transportation Subsidy	668,890
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	177,943
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	633,003
7505 Ready to Learn Block Grant	340,539
7820 State Share of Retirement Contributions	3,134,347

REVENUE FROM STATE SOURCES \$16,829,700

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,369,038
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	85,643
8517 NCLB, Title IV - 21st Century Schools	33,943
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	146,674
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,102,020
8751 ARP ESSER Learning Loss	103,814

Amount

REVENUE FROM FEDERAL SOURCES

8753 ARP ESSER Afterschool Programs	8,710
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	115,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,500

REVENUE FROM FEDERAL SOURCES	\$4,971,342
-------------------------------------	--------------------

TOTAL ESTIMATED REVENUES AND OTHER SOURCES	42,385,533
---	-------------------

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,685,481	
Amount of Tax Relief for Homestead Exclusions	<u>\$633,067</u>	
Total Approx. Tax Revenue:	\$12,318,548	
Approx. Tax Levy for Tax Rate Calculation:	\$12,933,573	

	Mercer	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$189,597,800	\$189,597,800
b. Real Estate Mills	66.0000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$947,287,361	\$947,287,361
d. Assessed Value	\$190,199,600	\$190,199,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$12,513,455	\$12,513,455
(a * b)		
2022-23 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$12,513,455	\$12,513,455
(f Total * g)		
i. Base Mills Subject to Index	66.0000	
(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	95.00000%	95.00000%
k. Tax Levy Needed	\$12,933,573	\$12,933,573
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	68.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,933,573	\$12,933,573
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,300,506
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,685,481
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,685,481	
Amount of Tax Relief for Homestead Exclusions	<u>\$633,067</u>	
Total Approx. Tax Revenue:	\$12,318,548	
Approx. Tax Levy for Tax Rate Calculation:	\$12,933,573	

Mercer

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	68.9040	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,105,513	\$13,105,513
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		
V. Assessed Value Exclusion per Homestead	\$2,401.00	
Number of Homestead/Farmstead Properties	3877	3877
Median Assessed Value of Homestead Properties		\$17,550

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,685,481
Amount of Tax Relief for Homestead Exclusions	<u>\$633,067</u>
Total Approx. Tax Revenue:	\$12,318,548
Approx. Tax Levy for Tax Rate Calculation:	\$12,933,573

Mercer	Total
---------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$633,003	Lowering RE Tax Rate	\$0	\$633,003
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$64			\$64
Amount of Tax Relief from State/Local Sources				\$633,067

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>
Mercer	190,199,600	68.0000	12,933,573			95.00000%	
Totals:	190,199,600		12,933,573	633,067 =	12,300,506 X	95.00000% =	11,685,481

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		41,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	41,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	48,000
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 105,000 89,000

	<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%	1,700,000	1,670,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	260,000	250,000
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 1,960,000 1,920,000

Total Act 511, Current Taxes 2,009,000

Act 511 Tax Limit -->	947,287,361 X	12	11,367,448
	Market Value	Mills	(511 Limit)

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> Mercer	66.0000	68.0000	3.04%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,584,726
1200 Special Programs - Elementary / Secondary	7,522,921
1300 Vocational Education	1,575,387
1400 Other Instructional Programs - Elementary / Secondary	23,408
Total Instruction	\$26,706,442
2000 Support Services	
2100 Support Services - Students	1,829,241
2200 Support Services - Instructional Staff	1,097,235
2300 Support Services - Administration	2,548,215
2400 Support Services - Pupil Health	685,832
2500 Support Services - Business	472,866
2600 Operation and Maintenance of Plant Services	3,093,041
2700 Student Transportation Services	2,166,036
2800 Support Services - Central	225,668
2900 Other Support Services	25,000
Total Support Services	\$12,143,134
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,037,981
3300 Community Services	16,652
Total Operation of Non-Instructional Services	\$1,054,633
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	6,000
Total Facilities Acquisition, Construction and Improvement Services	\$6,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,661,458
5900 Budgetary Reserve	1,250,000
Total Other Expenditures and Financing Uses	\$2,911,458
Total Estimated Expenditures and Other Financing Uses	\$42,821,667

2022-2023 Final General Fund Budget

LEA : 104432903 Grove City Area SD

Printed 6/14/2022 1:51:41 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,275,206
200 Personnel Services - Employee Benefits	7,028,526
300 Purchased Professional and Technical Services	120,170
400 Purchased Property Services	181,185
500 Other Purchased Services	555,715
600 Supplies	420,574
800 Other Objects	3,350
Total Regular Programs - Elementary / Secondary	\$17,584,726
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,434,760
200 Personnel Services - Employee Benefits	2,813,838
300 Purchased Professional and Technical Services	67,350
400 Purchased Property Services	288,140
500 Other Purchased Services	860,379
600 Supplies	58,454
Total Special Programs - Elementary / Secondary	\$7,522,921
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	418,925
200 Personnel Services - Employee Benefits	319,822
400 Purchased Property Services	177,576
500 Other Purchased Services	560,382
600 Supplies	98,682
Total Vocational Education	\$1,575,387
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,250
200 Personnel Services - Employee Benefits	7,158
Total Other Instructional Programs - Elementary / Secondary	\$23,408
Total Instruction	\$26,706,442
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	982,016
200 Personnel Services - Employee Benefits	811,040
400 Purchased Property Services	3,145
500 Other Purchased Services	5,750
600 Supplies	26,170
800 Other Objects	1,120
Total Support Services - Students	\$1,829,241
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	419,070
200 Personnel Services - Employee Benefits	368,195
300 Purchased Professional and Technical Services	100,617
400 Purchased Property Services	7,845

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	28,259
600 Supplies	173,174
800 Other Objects	75
Total Support Services - Instructional Staff	\$1,097,235
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,305,443
200 Personnel Services - Employee Benefits	809,516
300 Purchased Professional and Technical Services	161,266
400 Purchased Property Services	14,800
500 Other Purchased Services	160,260
600 Supplies	66,835
800 Other Objects	30,095
Total Support Services - Administration	\$2,548,215
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	192,262
200 Personnel Services - Employee Benefits	185,166
300 Purchased Professional and Technical Services	301,500
400 Purchased Property Services	1,200
500 Other Purchased Services	200
600 Supplies	5,504
Total Support Services - Pupil Health	\$685,832
2500 Support Services - Business	
100 Personnel Services - Salaries	212,200
200 Personnel Services - Employee Benefits	207,483
300 Purchased Professional and Technical Services	30,968
400 Purchased Property Services	6,800
500 Other Purchased Services	500
600 Supplies	10,500
800 Other Objects	4,415
Total Support Services - Business	\$472,866
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,054,212
200 Personnel Services - Employee Benefits	915,747
300 Purchased Professional and Technical Services	42,600
400 Purchased Property Services	186,960
500 Other Purchased Services	64,683
600 Supplies	818,489
700 Property	10,000
800 Other Objects	350
Total Operation and Maintenance of Plant Services	\$3,093,041
2700 Student Transportation Services	
100 Personnel Services - Salaries	17,741
200 Personnel Services - Employee Benefits	14,788
300 Purchased Professional and Technical Services	64,526
400 Purchased Property Services	4,500

2022-2023 Final General Fund Budget

LEA : 104432903 Grove City Area SD

Printed 6/14/2022 1:51:41 PM

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,059,496
600 Supplies	4,985
Total Student Transportation Services	\$2,166,036
2800 Support Services - Central	
100 Personnel Services - Salaries	124,621
200 Personnel Services - Employee Benefits	100,887
800 Other Objects	160
Total Support Services - Central	\$225,668
2900 Other Support Services	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$12,143,134
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	490,782
200 Personnel Services - Employee Benefits	247,699
300 Purchased Professional and Technical Services	62,700
400 Purchased Property Services	22,000
500 Other Purchased Services	96,910
600 Supplies	105,740
800 Other Objects	12,150
Total Student Activities	\$1,037,981
3300 Community Services	
600 Supplies	8,652
800 Other Objects	8,000
Total Community Services	\$16,652
Total Operation of Non-Instructional Services	\$1,054,633
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	6,000
Total Facilities Acquisition, Construction and Improvement Services	\$6,000
Total Facilities Acquisition, Construction and Improvement Services	\$6,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	921,458
900 Other Uses of Funds	740,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,661,458
5900 Budgetary Reserve	
800 Other Objects	1,250,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$1,250,000
Total Other Expenditures and Financing Uses	\$2,911,458
TOTAL EXPENDITURES	\$42,821,667

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	1,000,000	1,000,000
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	5,000	5,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
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 Cash and Short-Term Investments	\$1,010,000	\$1,010,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	5,500,000	5,000,000
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	5,000,000	4,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	470,000	400,000
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		

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$10,970,000	\$9,400,000
TOTAL CASH AND INVESTMENTS	\$11,980,000	\$10,410,000

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	28,215,000	27,445,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$28,215,000	\$27,445,000
---------------------------	---------------------	---------------------

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund		
---	--	--

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
---	--	--

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
---	--	--

Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund		
Total Long-Term Indebtedness	\$28,215,000	\$27,445,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	740,000	770,000
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	\$740,000	\$770,000
TOTAL INDEBTEDNESS	\$28,955,000	\$28,215,000

Account Description	Amounts
0810 Nonspendable Fund Balance	2,324
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,631,210
0850 Unassigned Fund Balance	3,064,943
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,696,153
5900 Budgetary Reserve	1,250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,948,477