

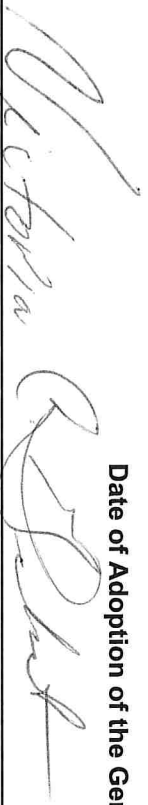
FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2022

President of the Board - Original Signature Required



Date

6/13/22

Secretary of the Board - Original Signature Required

Date

6/13/22

Chief School Administrator - Original Signature Required

Date

6/13/2022

Penny L Shaffer

(610)444-2053

Extn :

Contact Person

Telephone

Extension

pshaffer@kcsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Kennett Consolidated SD	COUNTY : Chester	AUN : 124154003
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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	\$94304631
Ending Unassigned Fund Balance	\$7218908
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.65%

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 6/17/2022
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DUE DATE: AUGUST 16 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Kennett Consolidated SD	County : Chester	AUN Number : 124154003
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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 4-11-22
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To cover unpredictable changes in the cost of goods and services (less than 1 % of 2022-23 budgeted expenditures).
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.	Less than 8% of 2022-23 budgeted expenditures.

ITEM	AMOUNTS	
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	7,218,908	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,218.908</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	73,041,513	
7000 Revenue from State Sources	19,905,042	
8000 Revenue from Federal Sources	1,358,076	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$94,304.631</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$101,523.539</u>

LEA : 124154003 Kennett Consolidated SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	64,355,975
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	65,000
6150 Current Act 511 Taxes - Proportional Assessments	5,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,352,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	600,000
6910 Rentals	71,038
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	17,500
6960 Services Provided Other Local Governmental Units / LEAs	95,000
6990 Refunds and Other Miscellaneous Revenue	70,000
REVENUE FROM LOCAL SOURCES	\$73,041,513
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,362,418
7112 Basic Education Funding-Social Security	1,332,548
7271 Special Education funds for School-Aged Pupils	1,941,234
7311 Pupil Transportation Subsidy	1,175,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	125,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	502,609
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,797,652
7505 Ready to Learn Block Grant	400,617
7820 State Share of Retirement Contributions	6,187,964
REVENUE FROM STATE SOURCES	\$19,905,042
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	655,704
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	94,673
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	124,872
8517 NCLB, Title IV - 21St Century Schools	48,264
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	350,586
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	68,977

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$1,358,076
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	94,304,631

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$64,355,975	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,798,855</u>	
Total Approx. Tax Revenue:	\$66,154,830	
Approx. Tax Levy for Tax Rate Calculation:	\$68,553,076	
	Chester	Total

2021-22 Data		
a. Assessed Value	\$2,063,744,398	\$2,063,744,398
b. Real Estate Mills	31.8707	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$3,270,577,207	\$3,270,577,207
d. Assessed Value	\$2,113,500,400	\$2,113,500,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$65,772,979	\$65,772,979
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$65,772,979	\$65,772,979
(f Total * g)		
i. Base Mills Subject to Index	31.8707	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.40735%	96.40735%
k. Tax Levy Needed	\$68,553,076	\$68,553,076
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	32.4358	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$68,553,076	\$68,553,076
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$66,754,221
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$64,355,975
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$64,355,975	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,798,855</u>	
Total Approx. Tax Revenue:	\$66,154,830	
Approx. Tax Levy for Tax Rate Calculation:	\$68,553,076	
	Chester	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	32.9543	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$69,648,926	\$69,648,926
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	\$9,085.00	
Number of Homestead/Farmstead Properties	6112	6112
Median Assessed Value of Homestead Properties		\$196,000

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$64,355,975
Amount of Tax Relief for Homestead Exclusions	<u>\$1,798,855</u>
Total Approx. Tax Revenue:	\$66,154,830
Approx. Tax Levy for Tax Rate Calculation:	\$68,553,076
	Chester
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,797,652	Lowering RE Tax Rate	\$0	\$1,797,652
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,203			\$1,203
Amount of Tax Relief from State/Local Sources				\$1,798,855

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>		
Chester	2,113,500,400	32.4358	68,553,076			96.40735%		
Totals:		2,113,500,400	68,553,076	-	1,798,855	=	66,754,221 X	
						96.40735%	=	
							64,355,975	
				<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>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0	
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	
Total Current Act 511 Taxes – Flat Rate Assessments						0	0	
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%	4,750,000	4,750,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,000,000	1,000,000	
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						5,750,000	5,750,000	
Total Act 511, Current Taxes							5,750,000	
Act 511 Tax Limit -->					3,270,577,207 X	12	39,246,926	
					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>									
	Chester	31.8707	32.4358	1.78%	Yes	3.4%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	39,313,597
1200 Special Programs - Elementary / Secondary	12,655,322
1300 Vocational Education	1,890,750
1400 Other Instructional Programs - Elementary / Secondary	219,683
Total Instruction	\$54,079,352
2000 Support Services	
2100 Support Services - Students	3,412,948
2200 Support Services - Instructional Staff	3,325,247
2300 Support Services - Administration	5,191,016
2400 Support Services - Pupil Health	1,045,263
2500 Support Services - Business	1,270,430
2600 Operation and Maintenance of Plant Services	7,626,723
2700 Student Transportation Services	5,740,230
2800 Support Services - Central	3,003,885
2900 Other Support Services	37,551
Total Support Services	\$30,653,293
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,522,185
Total Operation of Non-Instructional Services	\$1,522,185
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	200,000
Total Facilities Acquisition, Construction and Improvement Services	\$200,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,509,801
5200 Interfund Transfers - Out	250,000
5900 Budgetary Reserve	90,000
Total Other Expenditures and Financing Uses	\$7,849,801
Total Estimated Expenditures and Other Financing Uses	\$94,304,631

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,842,938
200 Personnel Services - Employee Benefits	14,218,892
300 Purchased Professional and Technical Services	49,013
400 Purchased Property Services	3,500
500 Other Purchased Services	3,729,000
600 Supplies	440,754
700 Property	29,500
Total Regular Programs - Elementary / Secondary	\$39,313,597
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,611,224
200 Personnel Services - Employee Benefits	1,756,630
300 Purchased Professional and Technical Services	5,481,992
400 Purchased Property Services	2,000
500 Other Purchased Services	2,731,977
600 Supplies	46,999
700 Property	20,000
800 Other Objects	4,500
Total Special Programs - Elementary / Secondary	\$12,655,322
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,890,750
Total Vocational Education	\$1,890,750
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	62,753
400 Purchased Property Services	156,930
Total Other Instructional Programs - Elementary / Secondary	\$219,683
Total Instruction	\$54,079,352
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,765,308
200 Personnel Services - Employee Benefits	1,173,613
300 Purchased Professional and Technical Services	453,177
500 Other Purchased Services	5,100
600 Supplies	14,000
700 Property	1,000
800 Other Objects	750
Total Support Services - Students	\$3,412,948
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,555,895
200 Personnel Services - Employee Benefits	1,009,801
300 Purchased Professional and Technical Services	82,846
400 Purchased Property Services	3,800
500 Other Purchased Services	19,950

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<u>Description</u>	<u>Amount</u>
600 Supplies	642,155
700 Property	6,800
800 Other Objects	4,000
Total Support Services - Instructional Staff	\$3,325,247
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,762,696
200 Personnel Services - Employee Benefits	1,719,095
300 Purchased Professional and Technical Services	371,350
500 Other Purchased Services	195,325
600 Supplies	67,850
700 Property	9,000
800 Other Objects	65,700
Total Support Services - Administration	\$5,191,016
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	583,476
200 Personnel Services - Employee Benefits	393,927
300 Purchased Professional and Technical Services	12,860
500 Other Purchased Services	27,800
600 Supplies	27,200
Total Support Services - Pupil Health	\$1,045,263
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	711,226
200 Personnel Services - Employee Benefits	384,057
300 Purchased Professional and Technical Services	60,522
500 Other Purchased Services	9,250
600 Supplies	13,000
800 Other Objects	92,375
Total Support Services - Business	\$1,270,430
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,322,965
200 Personnel Services - Employee Benefits	1,848,842
300 Purchased Professional and Technical Services	181,500
400 Purchased Property Services	1,195,407
500 Other Purchased Services	288,439
600 Supplies	1,609,070
700 Property	154,000
800 Other Objects	26,500
Total Operation and Maintenance of Plant Services	\$7,626,723
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	147,300
200 Personnel Services - Employee Benefits	109,530
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,500
500 Other Purchased Services	5,418,005
600 Supplies	34,395

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Description	Amount
700 Property	25,000
800 Other Objects	1,500
Total Student Transportation Services	\$5,740,230
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,000,685
200 Personnel Services - Employee Benefits	684,297
300 Purchased Professional and Technical Services	190,000
500 Other Purchased Services	170,499
600 Supplies	408,528
700 Property	546,376
800 Other Objects	3,500
Total Support Services - Central	\$3,003,885
2900 <u>Other Support Services</u>	
500 Other Purchased Services	37,551
Total Other Support Services	\$37,551
Total Support Services	\$30,653,293
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	795,340
200 Personnel Services - Employee Benefits	311,389
300 Purchased Professional and Technical Services	108,500
400 Purchased Property Services	1,000
500 Other Purchased Services	144,964
600 Supplies	93,595
700 Property	29,111
800 Other Objects	38,286
Total Student Activities	\$1,522,185
Total Operation of Non-Instructional Services	\$1,522,185
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	200,000
Total Facilities Acquisition, Construction and Improvement Services	\$200,000
Total Facilities Acquisition, Construction and Improvement Services	\$200,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	783,801
900 Other Uses of Funds	6,726,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,509,801
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	250,000
Total Interfund Transfers - Out	\$250,000
5900 <u>Budgetary Reserve</u>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	90,000
Total Budgetary Reserve	\$90,000
Total Other Expenditures and Financing Uses	\$7,849,801
TOTAL EXPENDITURES	\$94,304,631

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	18,200,000	18,200,000
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	18,000,000	18,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	930,000	930,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	5,300,000	5,300,000
Private Purpose Trust Fund	228,000	228,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	75,500	75,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$42,733,500	\$42,733,500

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		

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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	\$42,733,500	\$42,733,500

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	34,356,650	26,852,993
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,338,771	1,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	18,513,000	19,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$54,208,421	\$47,252,993
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	7,000	7,500
0550 Authority Lease Obligations		

LEA : 124154003 Kennett Consolidated SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	187,000	190,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$194,000	\$197,500
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		

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

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 124154003 Kennett Consolidated SD			
Printed 6/17/2022 9:47:21 AM		Page - 5 of 6	
<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	\$54,402,421	\$47,450,493	

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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	\$54,402,421	\$47,450,493

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,218,908
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,218,908
5900 Budgetary Reserve	90,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,308,908