

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Mark E. Hiller

President of the Board - Original Signature Required

6/14/22

Date

Nancy C Solderich

Secretary of the Board - Original Signature Required

6/14/22

Date

Nancy C Solderich

Chief School Administrator - Original Signature Required

6/14/22

Date

NANCY C SOLDERICH

Contact Person

(724)667-7782 Extn :1310

Telephone Extension

nsolderich@mohawk.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mohawk Area SD	COUNTY : Lawrence	AUN : 104375003
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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

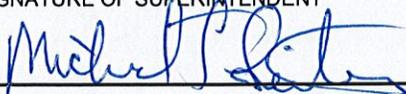
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$29503007
Ending Unassigned Fund Balance	\$1890576
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.40%

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

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Mohawk Area SD	County : Lawrence	AUN Number : 104375003
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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 <i>Mark E. Hilen</i>	DATE 6/14/2022
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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>
5230	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1400, Object 100: \$40,000.00 Function 1400, Object 200: \$286,286.00	Benefits are higher than salary for this function because it reflects retiree benefits paid for the 22-23 fiscal year.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is established for any unbudgeted expenses to buildings and equipment for the fiscal year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance would only be used if our anticipated ending net fiscal year is less than budgeted.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance has been established to assist in PSERS ER contributions.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Monies have been assigned for Debt service and OPEB

<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	3,582,000
0840 Assigned Fund Balance	3,492,750
0850 Unassigned Fund Balance	1,958,916
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,033,666</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,461,556
7000 Revenue from State Sources	17,258,416
8000 Revenue from Federal Sources	2,814,695
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$28,534,667</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$37,568,333</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	6,161,458
6112 Interim Real Estate Taxes	80,570
6113 Public Utility Realty Taxes	7,000
6114 Payments in Lieu of Current Taxes - State / Local	397
6120 Current Per Capita Taxes, Section 679	24,600
6140 Current Act 511 Taxes - Flat Rate Assessments	24,600
6150 Current Act 511 Taxes - Proportional Assessments	1,125,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	632,177
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	204,754
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	61,000

REVENUE FROM LOCAL SOURCES \$8,461,556

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	10,504,435
7112 Basic Education Funding-Social Security	558,129
7160 Tuition for Orphans Subsidy	62,000
7220 Vocational Education	81,697
7271 Special Education funds for School-Aged Pupils	1,277,977
7311 Pupil Transportation Subsidy	794,795
7312 Nonpublic and Charter School Pupil Transportation Subsidy	9,625
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	399,155
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,166
7340 State Property Tax Reduction Allocation	610,165
7505 Ready to Learn Block Grant	307,754
7509 Supplemental Equipment Grants	13,000
7820 State Share of Retirement Contributions	2,612,518

REVENUE FROM STATE SOURCES \$17,258,416

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	322,212
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	76,512

Amount

REVENUE FROM FEDERAL SOURCES

8517 NCLB, Title IV - 21st Century Schools	24,716
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,060,589
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,183,868
8751 ARP ESSER Learning Loss	88,541
8753 ARP ESSER Afterschool Programs	27,257
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000

REVENUE FROM FEDERAL SOURCES	\$2,814,695
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,534,667
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Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$6,161,458

Amount of Tax Relief for Homestead Exclusions \$610,736

Total Approx. Tax Revenue: \$6,772,194

Approx. Tax Levy for Tax Rate Calculation: \$7,381,569

Lawrence

Total

2021-22 Data		
a. Assessed Value	\$501,540,462	\$501,540,462
b. Real Estate Mills	14.3700	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$565,252,239	\$565,252,239
d. Assessed Value	\$513,679,129	\$513,679,129
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$7,207,136	\$7,207,136
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$7,207,136	\$7,207,136
(f Total * g)		
i. Base Mills Subject to Index	14.3700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%
k. Tax Levy Needed	\$7,381,569	\$7,381,569
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	14.3700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,381,569	\$7,381,569
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,770,833
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,161,458
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$6,161,458	
Amount of Tax Relief for Homestead Exclusions	<u>\$610,736</u>	
Total Approx. Tax Revenue:	\$6,772,194	
Approx. Tax Levy for Tax Rate Calculation:	\$7,381,569	

Lawrence

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.0597	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,735,854	\$7,735,854
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	\$15,506.00	
Number of Homestead/Farmstead Properties	2741	2741
Median Assessed Value of Homestead Properties		\$81,100

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,161,458
Amount of Tax Relief for Homestead Exclusions	<u>\$610,736</u>
Total Approx. Tax Revenue:	\$6,772,194
Approx. Tax Levy for Tax Rate Calculation:	\$7,381,569

Lawrence	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$610,165	Lowering RE Tax Rate	\$0		\$610,165
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$571				\$571
Amount of Tax Relief from State/Local Sources					\$610,736

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>
Lawrence	513,679,129	14.3700	7,381,569			91.00000%	
Totals:	513,679,129		7,381,569	610,736	6,770,833	91.00000%	6,161,458

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		24,600
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	24,600
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			24,600
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,025,000
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			1,125,000
Total Act 511, Current Taxes			1,149,600
Act 511 Tax Limit -->		565,252,239	12
		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> Lawrence	14.3700	14.3700	0.00%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,490,721
1200 Special Programs - Elementary / Secondary	3,200,985
1300 Vocational Education	926,801
1400 Other Instructional Programs - Elementary / Secondary	762,084
Total Instruction	\$16,380,591
2000 Support Services	
2100 Support Services - Students	630,205
2200 Support Services - Instructional Staff	330,927
2300 Support Services - Administration	1,826,306
2400 Support Services - Pupil Health	301,053
2500 Support Services - Business	267,073
2600 Operation and Maintenance of Plant Services	2,644,882
2700 Student Transportation Services	1,411,477
2800 Support Services - Central	361,727
2900 Other Support Services	14,176
Total Support Services	\$7,787,826
3000 Operation of Non-Instructional Services	
3200 Student Activities	729,629
Total Operation of Non-Instructional Services	\$729,629
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,100,000
Total Facilities Acquisition, Construction and Improvement Services	\$2,100,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,654,961
5900 Budgetary Reserve	850,000
Total Other Expenditures and Financing Uses	\$2,504,961
Total Estimated Expenditures and Other Financing Uses	\$29,503,007

2022-2023 Final General Fund Budget

LEA : 104375003 Mohawk Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,413,193
200 Personnel Services - Employee Benefits	4,190,808
300 Purchased Professional and Technical Services	228,903
400 Purchased Property Services	161,615
500 Other Purchased Services	30,339
600 Supplies	456,247
800 Other Objects	9,616
Total Regular Programs - Elementary / Secondary	\$11,490,721
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,457,821
200 Personnel Services - Employee Benefits	883,321
300 Purchased Professional and Technical Services	77,850
500 Other Purchased Services	711,491
600 Supplies	45,540
800 Other Objects	24,962
Total Special Programs - Elementary / Secondary	\$3,200,985
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	293,114
200 Personnel Services - Employee Benefits	206,110
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	600
500 Other Purchased Services	391,861
600 Supplies	28,252
800 Other Objects	5,864
Total Vocational Education	\$926,801
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	286,286
500 Other Purchased Services	435,798
Total Other Instructional Programs - Elementary / Secondary	\$762,084
Total Instruction	\$16,380,591
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	366,700
200 Personnel Services - Employee Benefits	233,719
300 Purchased Professional and Technical Services	7,300
400 Purchased Property Services	2,000
500 Other Purchased Services	5,137
600 Supplies	12,979
800 Other Objects	2,370
Total Support Services - Students	\$630,205
2200 <u>Support Services - Instructional Staff</u>	

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	137,970
200 Personnel Services - Employee Benefits	122,271
300 Purchased Professional and Technical Services	39,815
500 Other Purchased Services	5,000
600 Supplies	24,521
800 Other Objects	1,350
Total Support Services - Instructional Staff	\$330,927
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	963,238
200 Personnel Services - Employee Benefits	562,799
300 Purchased Professional and Technical Services	75,500
400 Purchased Property Services	7,966
500 Other Purchased Services	76,109
600 Supplies	109,399
800 Other Objects	31,295
Total Support Services - Administration	\$1,826,306
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	167,880
200 Personnel Services - Employee Benefits	114,209
300 Purchased Professional and Technical Services	12,227
400 Purchased Property Services	1,810
600 Supplies	4,797
800 Other Objects	130
Total Support Services - Pupil Health	\$301,053
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	114,999
200 Personnel Services - Employee Benefits	75,458
300 Purchased Professional and Technical Services	17,175
400 Purchased Property Services	31,415
500 Other Purchased Services	5,790
600 Supplies	21,236
800 Other Objects	1,000
Total Support Services - Business	\$267,073
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	784,238
200 Personnel Services - Employee Benefits	547,658
300 Purchased Professional and Technical Services	8,400
400 Purchased Property Services	615,274
500 Other Purchased Services	144,428
600 Supplies	533,074
800 Other Objects	11,810
Total Operation and Maintenance of Plant Services	\$2,644,882
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	673,226
200 Personnel Services - Employee Benefits	332,089

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	8,227
400 Purchased Property Services	34,535
500 Other Purchased Services	79,000
600 Supplies	278,900
800 Other Objects	5,500
Total Student Transportation Services	\$1,411,477
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	132,656
200 Personnel Services - Employee Benefits	78,768
300 Purchased Professional and Technical Services	80,355
400 Purchased Property Services	30,401
500 Other Purchased Services	14,397
600 Supplies	25,000
800 Other Objects	150
Total Support Services - Central	\$361,727
2900 <u>Other Support Services</u>	
500 Other Purchased Services	14,176
Total Other Support Services	\$14,176
Total Support Services	\$7,787,826
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	330,050
200 Personnel Services - Employee Benefits	150,373
300 Purchased Professional and Technical Services	50,827
400 Purchased Property Services	9,150
500 Other Purchased Services	54,790
600 Supplies	119,674
800 Other Objects	14,765
Total Student Activities	\$729,629
Total Operation of Non-Instructional Services	\$729,629
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	2,100,000
Total Facilities Acquisition, Construction and Improvement Services	\$2,100,000
Total Facilities Acquisition, Construction and Improvement Services	\$2,100,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	123,961
900 Other Uses of Funds	1,531,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,654,961
5900 <u>Budgetary Reserve</u>	
800 Other Objects	850,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$850,000
Total Other Expenditures and Financing Uses	\$2,504,961
TOTAL EXPENDITURES	\$29,503,007

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	2,000,000	2,000,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
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	\$2,050,000	\$2,050,000
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Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	7,033,666	6,065,326
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	2,403,500	1,639,406
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	528,987	460,987
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	618	618
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	99,105	99,500
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	\$10,065,876	\$8,265,837
TOTAL CASH AND INVESTMENTS	\$12,115,876	\$10,315,837

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	9,667,000	7,496,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	103,000	102,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,804,929	7,804,929
0599 Other Noncurrent Liabilities		

Total General Fund	\$17,574,929	\$15,402,929
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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		
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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		
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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		
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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	\$17,574,929	\$15,402,929

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	200,000	250,000
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	\$200,000	\$250,000
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TOTAL INDEBTEDNESS	\$17,774,929	\$15,652,929
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,682,000
0840 Assigned Fund Balance	3,492,750
0850 Unassigned Fund Balance	1,890,576
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,065,326
5900 Budgetary Reserve	850,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,915,326