

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2022

  
\_\_\_\_\_  
President of the Board - Original Signature Required

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Lanette Stodart

Contact Person

lstodart@movalley.org

Email Address

Date

6/20/22

Date

6/20/22

Date

6/20/22

(814)378-7609

Extn :3002

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Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Moshannon Valley SD	COUNTY : Clearfield	AUN : 110175003
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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 ☒

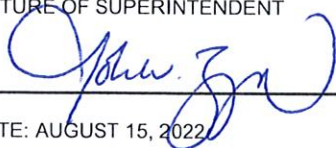
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$17603070
Ending Unassigned Fund Balance	\$667656
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.79%

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 5/14/2022
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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 : Moshannon Valley SD	County : Clearfield	AUN Number : 110175003
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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>Cassandra Kitho</i>	DATE  5/16/22
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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>
5260	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2200, Object 100: \$212,970.00</div> <div>Function 2200, Object 200: \$242,835.00</div>	<div>The benefits the district pays for these employees is higher than their salary due to retirement and health insurance costs.</div>
5290	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2500, Object 100: \$100,900.00</div> <div>Function 2500, Object 200: \$102,582.00</div>	<div>The benefits are higher due to a retiree with benefits, but no salary.</div>
8060	<div>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</div>	<div>This amount is assigned to future curriculum updates.</div>
8080	<div>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.</div>	<div>The amount is assigned to unforeseen expenses.</div>
8160	<div>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</div>	<div>This amount is assigned to capital projects, curriculum, and future benefit costs.</div>

ITEM	AMOUNTS	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	6,538,315	
0850 Unassigned Fund Balance	1,255,931	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$7,794,246</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	3,867,887	
7000 Revenue from State Sources	11,476,808	
8000 Revenue from Federal Sources	1,670,100	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$17,014,795</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$24,809,041</u></b>

LEA : 110175003     Moshannon Valley SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,646,537
6113 Public Utility Realty Taxes	3,700
6114 Payments in Lieu of Current Taxes - State / Local	3,750
6120 Current Per Capita Taxes, Section 679	13,500
6140 Current Act 511 Taxes - Flat Rate Assessments	13,500
6150 Current Act 511 Taxes - Proportional Assessments	660,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	254,400
6500 Earnings on Investments	3,000
6700 Revenues from LEA Activities	20,550
6800 Revenues from Intermediary Sources / Pass-Through Funds	220,950
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	10,000
6990 Refunds and Other Miscellaneous Revenue	8,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$3,867,887</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,400,000
7112 Basic Education Funding-Social Security	280,000
7240 Driver Education - Student	500
7271 Special Education funds for School-Aged Pupils	900,000
7311 Pupil Transportation Subsidy	613,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	9,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	235,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	410,439
7360 Safe Schools	96,792
7505 Ready to Learn Block Grant	216,577
7820 State Share of Retirement Contributions	1,300,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,476,808</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	233,100
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,000
8517 NCLB, Title IV - 21St Century Schools	23,000
8519 NCLB, Title VI - Flexibility and Accountability	16,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	490,000

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	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	803,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,670,100</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>17,014,795</b>

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,646,537	
Amount of Tax Relief for Homestead Exclusions	<u>\$410,439</u>	
Total Approx. Tax Revenue:	\$3,056,976	
Approx. Tax Levy for Tax Rate Calculation:	\$3,417,867	
	Clearfield	Total

2021-22 Data		
a. Assessed Value	\$36,397,606	\$36,397,606
b. Real Estate Mills	93.8000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$250,941,828	\$250,941,828
d. Assessed Value	\$36,437,819	\$36,437,819
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$3,414,095	\$3,414,095
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$3,414,095	\$3,414,095
(f Total * g)		
i. Base Mills Subject to Index	93.8000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%
k. Tax Levy Needed	\$3,417,867	\$3,417,867
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	93.8000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,417,867	\$3,417,867
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,007,428
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,646,537
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,646,537	
Amount of Tax Relief for Homestead Exclusions	<u>\$410,439</u>	
Total Approx. Tax Revenue:	\$3,056,976	
Approx. Tax Levy for Tax Rate Calculation:	\$3,417,867	
	Clearfield	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	98.4900	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,588,761	\$3,588,761
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	\$2,413.00	
Number of Homestead/Farmstead Properties	1838	1838
Median Assessed Value of Homestead Properties		\$8,850

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,646,537
Amount of Tax Relief for Homestead Exclusions	<u>\$410,439</u>
Total Approx. Tax Revenue:	\$3,056,976
Approx. Tax Levy for Tax Rate Calculation:	\$3,417,867
	Clearfield
	Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$410,439	Lowering RE Tax Rate	\$0	\$410,439
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$410,439

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 110175003    Moshannon Valley SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/21/2022 10:24:10 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Clearfield	36,437,819	93.8000	3,417,867			88.00000%	
Totals:	36,437,819		3,417,867	- 410,439	= 3,007,428	X 88.00000%	= 2,646,537
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	13,500		
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			\$5.00	\$0.00	13,500	13,500
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						13,500	13,500
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%	615,000	615,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	45,000	45,000
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						660,000	660,000
Total Act 511, Current Taxes							673,500
Act 511 Tax Limit    -->				250,941,828		X 12	3,011,302
				Market Value		Mills	(511 Limit)

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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> Clearfield	93.8000	93.8000	0.00%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	5,782,024
1200 Special Programs - Elementary / Secondary	2,603,895
1300 Vocational Education	1,090,700
1400 Other Instructional Programs - Elementary / Secondary	93,590
1500 Nonpublic School Programs	3,000
<b>Total Instruction</b>	<b>\$9,573,209</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	515,140
2200 Support Services - Instructional Staff	970,470
2300 Support Services - Administration	1,138,620
2400 Support Services - Pupil Health	154,990
2500 Support Services - Business	214,582
2600 Operation and Maintenance of Plant Services	1,646,200
2700 Student Transportation Services	1,337,350
<b>Total Support Services</b>	<b>\$5,977,352</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	520,459
<b>Total Operation of Non-Instructional Services</b>	<b>\$520,459</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	15,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$15,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,217,050
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,517,050</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$17,603,070</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,832,327
200 Personnel Services - Employee Benefits	2,123,700
300 Purchased Professional and Technical Services	144,200
400 Purchased Property Services	12,500
500 Other Purchased Services	552,862
600 Supplies	87,785
700 Property	25,650
800 Other Objects	3,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$5,782,024</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	707,250
200 Personnel Services - Employee Benefits	641,785
300 Purchased Professional and Technical Services	215,000
400 Purchased Property Services	4,700
500 Other Purchased Services	1,023,900
600 Supplies	5,900
700 Property	5,000
800 Other Objects	360
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,603,895</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	189,700
200 Personnel Services - Employee Benefits	146,900
400 Purchased Property Services	1,500
500 Other Purchased Services	716,600
600 Supplies	36,000
<b>Total Vocational Education</b>	<b>\$1,090,700</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	19,000
200 Personnel Services - Employee Benefits	8,590
400 Purchased Property Services	1,200
500 Other Purchased Services	63,800
600 Supplies	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$93,590</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	3,000
<b>Total Nonpublic School Programs</b>	<b>\$3,000</b>
<b>Total Instruction</b>	<b>\$9,573,209</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	264,040
200 Personnel Services - Employee Benefits	221,100
300 Purchased Professional and Technical Services	23,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,700
600 Supplies	3,700
800 Other Objects	1,600
<b>Total Support Services - Students</b>	<b>\$515,140</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	212,970
200 Personnel Services - Employee Benefits	242,835
300 Purchased Professional and Technical Services	175,000
400 Purchased Property Services	3,000
500 Other Purchased Services	18,750
600 Supplies	257,915
700 Property	60,000
<b>Total Support Services - Instructional Staff</b>	<b>\$970,470</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	579,500
200 Personnel Services - Employee Benefits	418,420
300 Purchased Professional and Technical Services	53,500
500 Other Purchased Services	49,500
600 Supplies	23,500
800 Other Objects	14,200
<b>Total Support Services - Administration</b>	<b>\$1,138,620</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	75,100
200 Personnel Services - Employee Benefits	73,240
300 Purchased Professional and Technical Services	4,000
600 Supplies	2,400
800 Other Objects	250
<b>Total Support Services - Pupil Health</b>	<b>\$154,990</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	100,900
200 Personnel Services - Employee Benefits	102,582
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	8,800
600 Supplies	1,000
800 Other Objects	800
<b>Total Support Services - Business</b>	<b>\$214,582</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	475,400
200 Personnel Services - Employee Benefits	403,600
300 Purchased Professional and Technical Services	53,000
400 Purchased Property Services	372,000
500 Other Purchased Services	29,200
600 Supplies	298,500
700 Property	5,000
800 Other Objects	9,500

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<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,646,200</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,333,350
600 Supplies	4,000
<b>Total Student Transportation Services</b>	<b>\$1,337,350</b>
<b>Total Support Services</b>	<b>\$5,977,352</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	210,000
200 Personnel Services - Employee Benefits	95,300
300 Purchased Professional and Technical Services	59,100
400 Purchased Property Services	500
500 Other Purchased Services	81,600
600 Supplies	44,009
700 Property	10,300
800 Other Objects	19,650
<b>Total Student Activities</b>	<b>\$520,459</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$520,459</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	15,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$15,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$15,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	277,050
900 Other Uses of Funds	940,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,217,050</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	300,000
<b>Total Budgetary Reserve</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,517,050</b>
<b>TOTAL EXPENDITURES</b>	<b>\$17,603,070</b>



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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	7,870,291	7,970,291
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	1,611,224	1,513,725
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 Cash and Short-Term Investments	\$9,481,515	\$9,484,016

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	\$9,481,515	\$9,484,016

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	1,217,612	1,196,300
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		
<b>Total General Fund</b>	<b>\$1,217,612</b>	<b>\$1,196,300</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$1,217,612</b>	<b>\$1,196,300</b>	

<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	\$1,217,612	\$1,196,300



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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,538,315
0850 Unassigned Fund Balance	667,656
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,205,971
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,505,971