FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval Date of Adoption of the General Fund Budget: 6/20/2022 $\frac{6/20/22}{Date}$ $\frac{10/20/22}{Date}$ President of the Board - Original Signature Required Secretary of the Board - Original Signature Required Chief School Administrator - Original Signature Required Melanie Floyd (814)756-9442 Extn : Contact Person Telephone Extension mfloyd@nwsd.org Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Northwestern SD	Erie	105258503

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)?

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

Total Budgeted Expenditures		\$28437044	
Ending Unassigned Fund Balance		\$1953094	
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures		6.86%	
The Estimated Ending Unassigned Fund Balance is within the allowable limits.	Yes	X	
	No		

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDEN

DATE 6/20/20

DUE DATE: AUGUST 15, 2022

Yes

No

X

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET	24 PS 6-687(a)(1)		
		(03/2006)	

CERTIFICATION OF USE OF PDE-2028

AUN Number :	105258503	
County :	Erie	
School District Name :	Northwestern SD	

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.

N N 10)1 5 DATE SIGNATURE OF SCHOOL BOARD DUE DATE:

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

LEA : 105258503 Northwestern SD

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Val Number	Description	Justification	
5210	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.	Health insurance and PSERS cost cause benefits to exceed actual salary to support staff/aides.	
	Function 1200, Object 100: \$1,153,532.00 Function 1200, Object 200: \$1,158,687.00		
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.	Individual salary is shared with cafeteria fund, however, health insurance and PSERS costs cause benefits to exceed actual salary to the	
	Function 2700, Object 100: \$11,925.00 Function 2700, Object 200: \$16,295.00	individual.	
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 utilized for unanticipated expenses incurred throughout the 2022-23 school 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.	Additional residual funds are reserves for unanticipated expenditures.	
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The district has committed balances for locally funded retirement, health insurance, stabilization funds for BEF, Special Education, technology, and STEM.	

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2022-2023 Final General Fund Budget	Estimated Revenues and Other Financing Sources: Budget Summary
LEA : 105258503 Northwestern SD	-
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ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	516,266
0820 Restricted Fund Balance	
0830 Committed Fund Balance	12,783,773
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,953,094
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,736,867</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,303,232
7000 Revenue from State Sources	16,007,897
8000 Revenue from Federal Sources	3,222,330
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$25,533,459</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$40,270,326</u>

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<u>Amount</u>

REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,418,918
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	5,384
6114 Payments in Lieu of Current Taxes - State / Local	7,672
6150 Current Act 511 Taxes - Proportional Assessments	935,797
6400 Delinquencies on Taxes Levied / Assessed by the LEA	291,771
6500 Earnings on Investments	12,000
6700 Revenues from LEA Activities	13,170
6800 Revenues from Intermediary Sources / Pass-Through Funds	447,537
6910 Rentals	62,384
6940 Tuition from Patrons	58,999
6960 Services Provided Other Local Governmental Units / LEAs	42,000
6990 Refunds and Other Miscellaneous Revenue	2,600
REVENUE FROM LOCAL SOURCES	\$6,303,232
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,079,171
7112 Basic Education Funding-Social Security	375,108
7160 Tuition for Orphans Subsidy	64,811
7220 Vocational Education	149,826
7271 Special Education funds for School-Aged Pupils	1,346,051
7311 Pupil Transportation Subsidy	1,160,098
7312 Nonpublic and Charter School Pupil Transportation Subsidy	3,850
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,029
7340 State Property Tax Reduction Allocation	496,812
7505 Ready to Learn Block Grant	330,199
7820 State Share of Retirement Contributions	1,978,942
REVENUE FROM STATE SOURCES	\$16,007,897
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	453,227
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	61,082
8517 NCLB, Title IV - 21St Century Schools	34,303
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	840,032
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,507,286
8751 ARP ESSER Learning Loss	174,260
	A ance

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REVENUE FROM FEDERAL SOURCES 8752 ARP ESSER Summer Programs 8753 ARP ESSER Afterschool Programs	18,926 27,214
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	51,000 55,000
REVENUE FROM FEDERAL SOURCES	\$3,222,330
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	25,533,459

<u>Amount</u>

AUN: 105258503 Northwestern SD Printed 6/21/2022 10:27:00 AM

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Act	1 Index (current): 5.0%		
Cal	culation Method:	Rate	
Арр	prox. Tax Revenue from RE Taxes:	\$4,418,918	
	ount of Tax Relief for Homestead Exclusions	<u>\$496,812</u>	
Tota	al Approx. Tax Revenue:	\$4,915,730	
App	prox. Tax Levy for Tax Rate Calculation:	\$5,148,305	
		Erie	Total
	2021-22 Data		
	a. Assessed Value	\$458,760,141	\$458,760,141
	b. Real Estate Mills	10.9263	
Ι.	2022-23 Data		
	c. 2020 STEB Market Value	\$447,280,854	\$447,280,854
	d. Assessed Value	\$459,690,639	\$459,690,639
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2021-22 Calculations		
	f. 2021-22 Tax Levy	\$5,012,551	\$5,012,551
	(a * b)		
	2022-23 Calculations		
١١.	g. Percent of Total Market Value	100.0000%	100.00000%
	h. Rebalanced 2021-22 Tax Levy	\$5,012,551	\$5,012,551
	(f Total * g)		
	i. Base Mills Subject to Index	10.9263	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
	k. Tax Levy Needed	\$5,148,305	\$5,148,305
	(Approx. Tax Levy * g)		
	I. 2022-23 Real Estate Tax Rate	11.1995	
	(k / d * 1000)		
	m. Tax Levy Generated by Mills	\$5,148,305	\$5,148,305
	(I / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,651,493
	(m - Amount of Tax Relief for Homestead Exclusions	3)	
	o. Net Tax Revenue Generated By Mills		\$4,418,918
	(n * Est. Pct. Collection)	_	age 8

2022-	2023 Final General Fund Budget		
-	105258503 Northwestern SD		Multi-Coun
Printe	ed 6/21/2022 10:27:00 AM		
Act 1	Index (current): 5.0%		
Calcu	lation Method:	Rate	
Appro	ox. Tax Revenue from RE Taxes:	\$4,418,918	
Amou	105258503 Northwestern SD d 6/21/2022 10:27:00 AM andex (current): 5.0% ation Method: x. Tax Revenue from RE Taxes: at of Tax Relief for Homestead Exclusions approx. Tax Revenue: x. Tax Levy for Tax Rate Calculation:	<u>\$496,812</u>	
Total	Approx. Tax Revenue:	\$4,915,730	
Appro	ox. Tax Levy for Tax Rate Calculation:	\$5,148,305	
		Erie	Total
lı	ndex Maximums		
	p. Maximum Mills Based On Index	11.4726	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	\$5,273,847	\$5,273,847
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If I > p Then No)		
	t. Tax Levy In Excess of Index	\$0	\$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	\$0	\$0
	(t * Est. Pct. Collection)		

l	nformation Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	\$17,474.00	
V.	Number of Homestead/Farmstead Properties	2566	2566
	Median Assessed Value of Homestead Properties		\$101,750

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

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2022-2023 Final General Fund Budget					Real Estate Tax Rate (RETR) Report
AUN: 105258503 Northwestern SD			Multi-County Rebalanci	ng Based on Methodolo	ogy of Section 672.1 of School Code
Printed 6/21/2022 10:27:00 AM					Page - 3 of 3
Act 1 Index (current): 5.0%					, i i i i i i i i i i i i i i i i i i i
Calculation Method:	Rate				
	\$4,418,918				
Approx. Tax Revenue from RE Taxes:					
Amount of Tax Relief for Homestead Exclusions	<u>\$496,812</u>				
Total Approx. Tax Revenue:	\$4,915,730				
Approx. Tax Levy for Tax Rate Calculation:	\$5,148,305				
	Erie		Total		
State Property Tax Reduction Allocation used for: Home	estead Exclusions	\$496,812	Lowering RE Tax Rate	\$0	\$496,812
Prior Year State Property Tax Reduction Allocation use	d for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources					\$496,812

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Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511) Page - 1 of 1

<u>CODE</u>

6111 <u>Curre</u>	ent Real Estate Taxes		Amount of Tax	Relief for Tax Levy Minu	us Homestead	<u>Net Tax Revenue</u>
County Nam	ne Taxable Assessed Value Real Estate Mills Tax Levy Gene	rated by Mills	Homestead Ex	clusions Exclu	sions Percent (Collected Generated By Mills
Erie	459,690,639 11.1995	5,148,305			ç	95.00000%
Totals:	459,690,639	5,148,305 -		496,812 =	4,651,493 X 9	95.00000% = 4,418,918
			Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679		\$0.00			0
6140	Current Act 511 Taxes– Flat Rate Assessments		Rate	Add'l Rate (if appl.)	Tax Lev	-
6141	Current Act 511 Per Capita Taxes		<u>Kate</u> \$0.00	<u>Add i Rate (ii appi.)</u> \$0.00		0 <u>Estimated Revende</u>
6142	Current Act 511 Occupation Taxes– Flat Rate		\$0.00 \$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	Current Act 511 Taxes – Proportional Assessments		Rate	Add'l Rate (if appl.)	Tax Lev	y Estimated Revenue
6151	Current Act 511 Earned Income Taxes		0.500%	0.000%	872,43	2 872,432
6152	Current Act 511 Occupation Taxes		0.000	0.000		0 0
6153	Current Act 511 Real Estate Transfer Taxes		0.500%	0.000%	63,36	5 63,365
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				935,79	7 935,797
	Total Act 511, Current Taxes					935,797
		Act 511 T	ax Limit>	447,280,85	4 X 1	2 5,367,370
				Market Value	e Mills	s (511 Limit)

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Тах		Tax Rate Ch	arged in:	Percent	Less than		Additional Charge		Percent	Less than
Functio n	Description	2021-22 (Rebalanced)	2022-23	Change in Rate	or equal to Index	Index	2021-22 (Rebalanced)	2022-23	Change in Rate	or equal to Index
6111	Current Real Estate Taxes									
	Erie	10.9263	11.1995	2.51%	Yes	5.0%				
Curr	ent Act 511 Taxes- Proportional Assessments									
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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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,532,656
1200 Special Programs - Elementary / Secondary	4,506,378
1300 Vocational Education 1400 Other Instructional Programs - Elementary / Secondary	1,503,479
1700 Higher Education Programs for Secondary Students	151,778 3,781
Total Instruction	\$17,698,072
2000 Support Services	
2100 Support Services - Students	842,093
2200 Support Services - Instructional Staff	1,280,372
2300 Support Services - Administration	1,822,258
2400 Support Services - Pupil Health 2500 Support Services - Business	318,690 300 742
2600 Operation and Maintenance of Plant Services	390,742 1,311,224
2700 Student Transportation Services	1,876,630
2800 Support Services - Central	56,545
2900 Other Support Services	24,000
Total Support Services	\$7,922,554
3000 Operation of Non-Instructional Services	
3200 Student Activities	488,268
3300 Community Services	10,000
Total Operation of Non-Instructional Services	\$498,268
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	175,000
Total Facilities Acquisition, Construction and Improvement Services	\$175,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	195,750
5200 Interfund Transfers - Out	1,719,400
5900 Budgetary Reserve	228,000
Total Other Expenditures and Financing Uses	\$2,143,150
Total Estimated Expenditures and Other Financing Uses	\$28,437,044

25,000

2022-2023 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 105258503 Northwestern SD	
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Description	Amount
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,199,138
200 Personnel Services - Employee Benefits	4,084,206
300 Purchased Professional and Technical Services	413,225
400 Purchased Property Services 500 Other Purchased Services	95,783
600 Supplies	711,850
700 Property	1,007,154 19,655
800 Other Objects	1,645
Total Regular Programs - Elementary / Secondary	\$11,532,656
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,153,532
200 Personnel Services - Employee Benefits	1,158,687
300 Purchased Professional and Technical Services	1,425,879
500 Other Purchased Services	720,260
600 Supplies	46,420
700 Property Total Special Programs - Elementary / Secondary	1,600 \$4,506,378
1300 Vocational Education	φ+,500,570
100 Personnel Services - Salaries	366,260
200 Personnel Services - Employee Benefits	267,254
300 Purchased Professional and Technical Services	9,030
400 Purchased Property Services	8,100
500 Other Purchased Services	803,492
600 Supplies	41,843
700 Property	5,000
800 Other Objects	2,500
Total Vocational Education	\$1,503,479
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	52,264
200 Personnel Services - Employee Benefits	22,428
300 Purchased Professional and Technical Services 500 Other Purchased Services	18,926
Total Other Instructional Programs - Elementary / Secondary	58,160 \$151,778
1700 Higher Education Programs for Secondary Students	ψισι,πο
500 Other Purchased Services	3,781
Total Higher Education Programs for Secondary Students	\$3,781
Total Instruction	\$17,698,072
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	462,664
200 Personnel Services - Employee Benefits	342,054

300 Purchased Professional and Technical Services

813,861

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Description 500 Other Purchased Services 600 Supplies 800 Other Objects	<u>Amount</u> 1,700 10,450 225
Total Support Services - Students	\$842,093
 2200 Support Services - Instructional Staff 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services 	576,046 490,825 76,795 10,095
 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects 	6,785 108,826 8,000 3,000
Total Support Services - Instructional Staff	\$1,280,372
2300 Support Services - Administration100Personnel Services - Salaries200Personnel Services - Employee Benefits300Purchased Professional and Technical Services400Purchased Property Services500Other Purchased Services600Supplies700Property800Other Objects	868,039 706,325 133,050 3,300 51,910 38,259 2,500 18,875
Total Support Services - Administration	\$1,822,258
2400 Support Services - Pupil Health 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services 600 Supplies	166,350 137,159 6,150 110 8,921
Total Support Services - Pupil Health	\$318,690
2500 Support Services - Business 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 800 Other Objects	210,044 138,741 20,000 3,857 6,100 8,500 3,500
Total Support Services - Business	\$390,742
2600 Operation and Maintenance of Plant Services 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services	131,425 85,448 54,040

400 Purchased Property Services

2022-2023 Final General Fund Budget

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Description	<u>Amount</u>
500 Other Purchased Services	91,450
600 Supplies	90,000
700 Property	40,500
800 Other Objects	4,500
Total Operation and Maintenance of Plant Services	\$1,311,224
2700 <u>Student Transportation Services</u> 100 Personnel Services - Salaries	44.005
200 Personnel Services - Salaries	11,925 16,295
400 Purchased Property Services	225
500 Other Purchased Services	1,847,785
600 Supplies	250
800 Other Objects	150
Total Student Transportation Services	\$1,876,630
2800 Support Services - Central	
100 Personnel Services - Salaries	35,000
200 Personnel Services - Employee Benefits	20,145
300 Purchased Professional and Technical Services	1,300
800 Other Objects	100
Total Support Services - Central	\$56,545
2900 <u>Other Support Services</u> 500 Other Purchased Services	24,000
Total Other Support Services	\$24,000
Total Support Services	\$7,922,554
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	257,338
200 Personnel Services - Employee Benefits	110,425
300 Purchased Professional and Technical Services	36,520
400 Purchased Property Services	2,500
500 Other Purchased Services	72,170
600 Supplies	3,165
700 Property 800 Other Objects	6,000 150
Total Student Activities	\$488,268
3300 Community Services	\$ 100,200
600 Supplies	10,000
Total Community Services	\$10,000
Total Operation of Non-Instructional Services	\$498,268
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	175,000
Total Facilities Acquisition, Construction and Improvement Services	\$175,000
Total Facilities Acquisition, Construction and Improvement Services Page 16	\$175,000

2022-2023 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 105258503 Northwestern SD	
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Description	Amount
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	195,750
Total Debt Service / Other Expenditures and Financing Uses	\$195,750
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,719,400
Total Interfund Transfers - Out	\$1,719,400
5900 Budgetary Reserve	
800 Other Objects	228,000
Total Budgetary Reserve	\$228,000
Total Other Expenditures and Financing Uses	\$2,143,150
TOTAL EXPENDITURES	\$28,437,044

2022-2023 Final General Fund Budget	Schedule Of Cash And Investments (CAIN)		
LEA : 105258503 Northwestern SD			
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Cash and Short-Term Investments	06/30/2022 Estimate	06/30/2023 Projection	
General Fund	13,413,599	10,510,014	
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	3,941,472	2,542,000	
Other Capital Projects Fund			
Debt Service Fund			
Food Service / Cafeteria Operations Fund	210,055		
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			

Total Cash and Short-Term Investments	\$17,565,126	\$13,052,014
Long-Term Investments	06/30/2022 Estimate	06/30/2023 Projection
General Fund	499,051	599,000
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	451,972	299,000
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

Permanent Fund

Other Agency Fund

2022-2023 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)
LEA : 105258503 Northwestern SD		
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Long-Term Investments	06/30/2022 Estimate	06/30/2023 Projection
Permanent Fund		
Total Long-Term Investments	\$951,023	\$898,000
TOTAL CASH AND INVESTMENTS	\$18,516,149	\$13,950,014

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6010Bada Payable6,449,0006,249,0000020Extended-Term Finneing Agreements Payable830,799708,8070050Autonity Lease Obligations2,031,0902,052,0110050Other Poster-Enpisyment Bennits (OPEB)2,031,0902,052,0110050Other Poster-Enpisyment Bennits (OPEB)2,031,0902,052,0110050Other Poster-Enpisyment Bennits (OPEB)3,014,0402,082,0010050Ditter Noncurrent Labilities50,074,04058,083,2620050Dates Payable58,093,26258,003,2620050Dates Payable58,003,26258,003,2620050Dates Payable58,003,26258,003,2620050Dates Payable58,003,26258,003,2620050Dates Payable58,003,26258,003,2620050Dates Payable58,003,26258,003,2620050Dates Payable58,003,26258,003,2620050Dates Payable <th>Long-Term Indebtedness</th> <th>06/30/2022 Estimate</th> <th>06/30/2023 Projection</th>	Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
1202 Extended-Term Finneing Agreements Payable 503,079 708,20 0500 Accumulated Compensated Absences 2,037,090 2,052,010 0500 Other Noncurrent Labilities 30,169,40 2,003,020 <td< td=""><td>General Fund</td><td></td><td></td></td<>	General Fund		
1030 Leas-Purchase Oligiations 630,799 708.00 10540 Accumulated Compansated Absences 630,799 708.00 10560 Other Post-Employmen Benefits (OPEB) 2,031.69 2,031.69 2,032.01 10560 Other Post-Employmen Benefits (OPEB) 59,157.408 58,053.02 58,053.02 10510 Bonds Payable 59,157.408 58,053.02 58,053.02 10510 Bonds Payable 59,157.408 58,053.02 59,157.408 58,053.02 10520 Exerned-Term Financing Agreements Payable 55,57.50 <td< td=""><td>0510 Bonds Payable</td><td>6,495,000</td><td>6,225,000</td></td<>	0510 Bonds Payable	6,495,000	6,225,000
640 Accumulated Componsated Absences 630,99 708,00 0600 Authority Lease Obligations 2,031,09 2,032,01 0500 Other Noncurrent Leabilities 50,00 58,09,802 2,032,01 0500 Demo Noncurrent Leabilities 50,00 58,09,802 2,032,01 2,032			
640 Accumulated Componsated Absences 630,99 708,00 0600 Authority Lease Obligations 2,031,09 2,032,01 0500 Other Noncurrent Leabilities 50,00 58,09,802 2,032,01 0500 Demo Noncurrent Leabilities 50,00 58,09,802 2,032,01 2,032	0530 Lease-Purchase Obligations		
defsi2.031.6992.032.090599Other Noncere Labilities5317.49353.692.000510Bonds Payable53.157.49353.692.0053.157.49353.692.000510Bonds Payable53.157.49353.692.0053.157.4935	0540 Accumulated Compensated Absences	630,799	706,807
0.500 Ohen Noncurrent Liabilities 0stol Sp.157.498 Sp.157.498 <td>0550 Authority Lease Obligations</td> <td></td> <td></td>	0550 Authority Lease Obligations		
Index General Fund \$9,157,498 \$9,983,82 Unble Purpose (Expendable) Trust Fund S9,983,82 Ontol Bonds Payable S9,985,82 Obtol Donds Payable S9,985,82 Obtol	0560 Other Post-Employment Benefits (OPEB)	2,031,699	2,052,016
Public Purpose (Expendable) Trust Fund	0599 Other Noncurrent Liabilities		
0501 Bonds Payable 0522 Extended-Term Financing Agreements Payable 0534 Lasse-Vurchase Obligations 0540 Autority Lesse Obligations 0551 Authority Lesse Obligations 0562 Other Post-Employment Benefits (OPEB) 0573 Other Nocurrent Liabities 0583 Other Nocurrent Liabities 0594 Other Nocurrent Liabities 0510 Bonds Payable 0511 Bonds Payable 0512 Extended-Term Financing Agreements Payable 0513 Lasse-Purchase Obligations 0514 Accurrulated Compensated Absences 0515 Jathority Lesse Obligations 0526 Other Nocurrent Liabities 0530 Other Nocurrent Liabities 0541 Accurrulated Compensated Absences 0553 Other Nocurrent Liabities 0544 Accurrulated Compensated Absences 05530 Other Nocurrent Liabities 0541 Bonds Payable 0554 Accurrulated Compensated Absences 0555 Other Nocurrent Liabities 0561 Bonds Payable	Total General Fund	\$9,157,498	\$8,983,823
0520 Extended-Term Financing Agreements Payable 0530 Lasas-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Other Post-Employment Benefits (OPEB) 0580 Other Post-Employment Benefits (OPEB) 0580 Other Post-Employment Benefits (OPEB) 0580 Other Apst-Employment Benefits (OPEB) 0580 Other Apst-Employment Benefits (OPEB) 0580 Deter Norument Liabititis 0580 Deter Approved Special Revenue Funds 0580 Bonds Payable 0581 Extended-Term Financing Agreements Payable 0582 Extended Compensated Absences 0583 Uncurrent Liabities 0593 Other Noncurrent Liabities 0504 Accumulated Compensated Absences 0510 Other Spectored Berefits (OPEB) 0521 Extended-Term Financing Agreements Payable 0532 Other Noncurrent Liabities 0540 Hort Noncurrent Liabities 0551 Bonds Payable 0522 Extended-Term Financing Agreements Payable 0532 Lease-Durchase Obligations 0541 Bonds Payable	Public Purpose (Expendable) Trust Fund		
0530 Lease-Purchase Obligations 0540 Autwinit Lease Obligations 0550 Authority Lease Obligations 0560 Dher Post-Employment Benefits (OPEB) 0590 Other Post-Employment Benefits (OPEB) 0501 Furpose (Expendable) Trust Fund 0510 Bodis Payable 0521 Extended-Term Financing Agreements Payable 0532 Lease-Purchase Obligations 0540 Autwinity Lease Obligations 05510 Automity Lease Obligations 0552 Automity Lease Obligations 05530 Other Post-Employment Benefits (OPEB) 0554 Automity Lease Obligations 0555 Automity Lease Obligations 0560 Other Noncurrent Benefits (OPEB) 05710 Diter Noncurrent Benefits (OPEB) 0580 Standed-Term Financing Agreements Payable 0581 Lease-Purchase Obligations 0592 Uher Noncurrent Banditions 0593 Uher Noncurrent Banditions 0594 Nated-Term Financing Agreements Payable 0510 Standed-Term Financing Agreements Payable 0520 Lease-Purchase Obligations	0510 Bonds Payable		
0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Noncurrent Liabilities 0570 Der Noncurrent Liabilities 0580 Lease-Purchase Obligations 0580 Lease-Purchase Obligations 0580 Actumulated Compensated Absences 0580 Actumulated Compensated Absences 0580 Actumulated Strenge Nement Benefits (OPEB) 0580 Acturent Liabilities 0580 Unter Noncurrent Liabilities 0590 Der Noncurrent Liabilities 0501 Bends Payable 0512 Stended-Term Financing Agreements Payable 0533 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0551 Authority Lease Obligations 0562 Lease-Purchase Obligations 0573 Lease-Purchase Obligations 0580 Lease-Obl	0520 Extended-Term Financing Agreements Payable		
050 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0579 Other Noncurrent Liabilitis (OPEB) 0580 With robuse (Expendable) Trust Fund 0580 Expendable) Trust Fund 0510 Bonds Payable 0520 Extended-Tem Financing Agreements Payable 0531 Lease-Purchase Obligations 0540 Authority Lease Obligations 0550 Authority Lease Obligations 0550 Authority Lease Obligations 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0570 Uther Comptroller - Approved Special Revenue Funds 0580 Uther Obst-Employment Benefits (OPEB) 0590 Other Post-Employment Benefits (OPEB) 0590 Uther Obst-Employment Benefits (OPEB) 0510 Uther Comptroller - Approved Special Revenue Funds 0510 Noncurrent Liabilities 0520 Extended-Tem Financing Agreements Payable 0531 Lease-Purchase Obligations 0540 Authority Lease Obligations 0551 Authority Lease Obligations 0552 <	0530 Lease-Purchase Obligations		
0600 Other Post-Employment Benefits (OPEB) 0590 Other Noncurrent Liabilities For INPOSE (Expended) Frust Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Uthority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0570 Other Post-Employment Benefits (OPEB) 0580 Other Post-Employment Benefits (OPEB) 0590 Other Noncurrent Liabilities The Tombrole Approved Special Revenue Funds 0510 Index Post-Employment Benefits (OPEB) 0520 Other Noncurrent Liabilities The Tombrole Approved Special Revenue Funds 0531 Bonds Payable 0532 Index Post-Employment Benefits (OPEB) 0533 Lease-Purchase Obligations 0540 Lease-Durchase Obligations 0551 Stended-Term Financing Agreements Payable 0562 Kended-Term Financing Agreements Payable 0573 Lease-Purchase Obligations 0580 Lease-Purchase Obligations	0540 Accumulated Compensated Absences		
0599 Other Noncurrent Liabilities Other Verptoller 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 Noncurrent Liabilities 0570 Monter Liabilities 0580 Other Noncurrent Liabilities 0580 Nether Noncurrent Liabilities 0580 Stended-Term Financing Agreements Payable 0580 Stended-Term Financing Agreements Payable 0580 Stended-Term Financing Agreements Payable 0581 Stended-Term Financing Agreements Payable 0580 Extended-Term Financing Agreements Payable 0580 Autority Lasse Obligations 0591 Autority Lease Obligations 0580 Other Post-Employment Benefits (OPEB)	0550 Authority Lease Obligations		
Total Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds 0510 Bonds Payable 0520 0520 Extended-Term Financing Agreements Payable 0530 0530 Lease-Purchase Obligations 0540 0540 Accumulated Compensated Absences 0550 0550 Authority Lease Obligations 0560 0560 Other Post-Employment Benefits (OPEB) 0590 0510 Bonds Payable 0510 0521 Other Comptroller-Approved Special Revenue Funds 0540 Accumulated Compensated Absences 0510 0550 Other Noncurrent Liabilities 0510 0510 Bonds Payable 0510 0520 Extended-Term Financing Agreements Payable 0510 0520 Extended-Term Financing Agreements Payable 0520 0530 Lease-Purchase Obligations 0540 0540 Accumulated Compensated Absences 0550 0550 Other Noncurrent Liabilities 0550 0550 Other Noncurrent Liabilidities 0550	0560 Other Post-Employment Benefits (OPEB)		
Deter 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) 0570 Other Noncurrent Liabilities 05810 Other Vest-Employment Benefits (OPEB) 0592 Other Noncurrent Liabilities 0510 Bonds Payable 0520 Stended-Term Financing Agreements Payable 0520 Stended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 05510 Authority Lease Obligations 0542 Stended-Term Financing Agreements Payable 05530 Lease-Purchase Obligations 0544 Accumulated Compensated Absences 0555 Authority Lease Obligations 0560 Other Noncurrent Liabilities 0570 Uter Koncurrent Liabilities 0580 Other Noncurrent Liabilities	0599 Other Noncurrent Liabilities		
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) 0590 Other Noncurrent Liabilities totand Curricular Activities Fund totand Sequences 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0520 Accumulated Compensated Absences 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599	Total Public Purpose (Expendable) Trust Fund		
0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accurulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Nocurrent Liabilities Total Curricular Activities Fund Total School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accurulated Compensated Absences 05510 Autority Lease Obligations 0562 Autority Lease Obligations 0563 Autority Lease Obligations 0563 Autority Lease Obligations 0563 Autority Lease Obligations 0563 Other Post-Employment Benefits (OPEB) 0563 Other Nocurrent Liabilities 0564 Other Nocurrent Liabilities 0575 Other N	Other Comptroller-Approved Special Revenue Funds		
0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0590 Other Noncurrent Liabilities Total Compensated Absences Other Noncurrent Liabilities Total Compensated Absences Other Noncurrent Spansored Extra Curricular Activities Fund Other Noncurrent Financing Agreements Payable 0510 Extended-Term Financing Agreements Payable 0520 Extended-Term Financing Agreements Payable 0531 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0570 Other Noncurrent Liabilities 0580 Other Noncurrent Liabilities 0590 Other Noncurrent Liabilities 0590 Other Noncurrent Liabilities 0591 Authority Lease Obligations 0592 Other Noncurrent Liabilities 0593 Other Noncurrent Liabilities 0594 Noncurrent Liabilities <td>0510 Bonds Payable</td> <td></td> <td></td>	0510 Bonds Payable		
0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities Fotal Other Comptroller-Approved Special Revenue Funds Other Sonos red Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Authority Lease Obligations 0550 Authority Lease Obligations 0550 Other Post-Employment Benefits (OPEB) 0531 Lease-Purchase Obligations 0542 Extended-Term Financing Agreements Payable 0550 Authority Lease Obligations 0540 Accumulated Compensated Absences 0550 Other Post-Employment Benefits (OPEB) 0590 Other Noncurrent Liabilities Fotal Athletic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, §1850	0520 Extended-Term Financing Agreements Payable		
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities Total Comptroller-Approved Special Revenue Funds Authority Lease Obligations 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0531 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0550 Uther Not-Stemployment Benefits (OPEB) 0550 Other Post-Employment Benefits (OPEB) 0550 Other Noncurrent Liabilities 0551 Uther Noncurrent Liabilities 0552 Uther Noncurrent Liabilities 0553 Other Post-Employment Benefits (OPEB) 0559 Other Noncurrent Liabilities 0550 Uther Noncurrent Liabilities 0551 Stepsonsored Extra Curricular Activities Fund 0552 Stepsonsored Extra Curricular Activities Fund	0530 Lease-Purchase Obligations		
0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities Total U-Fragoroved Special Revenue Funds 0510 Bonds Payable 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0531 Lease-Purchase Obligations 0542 Accumulated Compensated Absences 0553 Authority Lease Obligations 0543 Other Post-Employment Benefits (OPEB) 0544 Other Noncurrent Liabilities	0540 Accumulated Compensated Absences		
0599 Other Noncurrent Liabilities 0509 Other Comptroller-Approved Special Revenue Funds 0510 Bonds Payable 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	0550 Authority Lease Obligations		
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	0560 Other Post-Employment Benefits (OPEB)		
Athetaic / 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 Fordar Att-iet / School-Sponsored Extra Curricular Activities Fund Capital Keserve Fund - § 690, §1850	0599 Other Noncurrent Liabilities		
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	Total Other Comptroller-Approved Special Revenue Funds		
 bit bit bit bit bit bit bit bit bit bit	Athletic / School-Sponsored Extra Curricular Activities Fund		
 Lease-Purchase Obligations Accumulated Compensated Absences Authority Lease Obligations Other Post-Employment Benefits (OPEB) Other Noncurrent Liabilities Total Athletic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, §1850	0510 Bonds Payable		
0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities Fotal Athletic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, §1850	0520 Extended-Term Financing Agreements Payable		
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	0530 Lease-Purchase Obligations		
0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities Total Athletic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, §1850	0540 Accumulated Compensated Absences		
0599 Other Noncurrent Liabilities Total Athletic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, §1850	0550 Authority Lease Obligations		
Fotal Athletic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, §1850	0560 Other Post-Employment Benefits (OPEB)		
Capital Reserve Fund - § 690, §1850	0599 Other Noncurrent Liabilities		
	Total Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable	Capital Reserve Fund - § 690, §1850		
	0510 Bonds Payable		

0520 Extended-Term Financing Agreements Payable

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Long-Term Indebtedness

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

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06/30/2022 Estimate

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2022-2023 Final General Fund Budget

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Long-Term Indebtedness

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

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Long-Term Indebtedness

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

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06/30/2022 Estimate

06/30/2023 Projection

\$8,983,823

\$9,157,498

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)
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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

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2022-2023 Final General Fund Budget

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Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

Short-Term Payables	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$9,157,498	\$8,983,823

2022-2023 Final General Fund Budget	Fund Balance Summary (FBS)	
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Account Description	Amounts	
0810 Nonspendable Fund Balance	516,266	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	9,880,188	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,953,094	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,833,282	
5900 Budgetary Reserve	228,000	

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$12,577,548