

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Otto-Eldred SD	COUNTY : McKean	AUN : 109426003
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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.

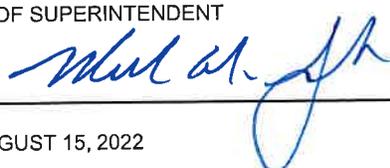
Total Budgeted Expenditures	\$12454720
Ending Unassigned Fund Balance	\$1100045
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.83%

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 6/23/22
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DUE DATE: AUGUST 15, 2022

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

24 PS 6-688

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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.

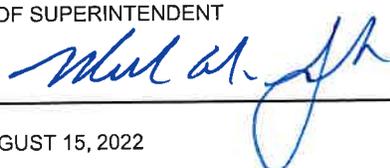
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The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/23/22
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DUE DATE: AUGUST 15, 2022

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2022

Cindy Murphy

President of the Board - Original Signature Required

Jodi Flexman

Secretary of the Board - Original Signature Required

Jodi Flexman

Chief School Administrator - Original Signature Required

JODI FLEXMAN

Contact Person

jflexman@ottoeldred.org

Email Address

6/14/22

Date

6/14/22

Date

6/14/22

Date

(814)817-1393

Telephone

Extn :

Extension

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$297,150.00 Function 2600, Object 200: \$328,326.00	Most employees are enrolled in family coverage health insurance
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.	A Means of Offsetting 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.	A Means of Offsetting Unanticipated Expenditures.

<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	4,299,699
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	500,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,799,699</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	2,156,103
7000 Revenue from State Sources	8,897,498
8000 Revenue from Federal Sources	937,265
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$11,990,866</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$16,790,565</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,337,203
6113 Public Utility Realty Taxes	2,500
6114 Payments in Lieu of Current Taxes - State / Local	2,500
6150 Current Act 511 Taxes - Proportional Assessments	328,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	237,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	139,000
6920 Contributions and Donations from Private Sources	1,500
6940 Tuition from Patrons	21,400
6990 Refunds and Other Miscellaneous Revenue	57,000
REVENUE FROM LOCAL SOURCES	\$2,156,103
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,735,000
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	605,000
7311 Pupil Transportation Subsidy	360,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	134,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	9,700
7340 State Property Tax Reduction Allocation	237,684
7505 Ready to Learn Block Grant	163,400
7810 State Share of Social Security and Medicare Taxes	290,189
7820 State Share of Retirement Contributions	1,337,525
REVENUE FROM STATE SOURCES	\$8,897,498
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	171,876
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	21,448
8519 NCLB, Title VI - Flexibility and Accountability	13,759
8731 ARRA - Build America Bonds	298,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	392,182
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000
REVENUE FROM FEDERAL SOURCES	\$937,265
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	11,990,866

Act 1 Index (current): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$1,337,203
Amount of Tax Relief for Homestead Exclusions	<u>\$237,684</u>
Total Approx. Tax Revenue:	\$1,574,887
Approx. Tax Levy for Tax Rate Calculation:	\$1,857,882

Mckean

Total

2021-22 Data		
a. Assessed Value	\$95,608,320	\$95,608,320
b. Real Estate Mills	18.8200	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$99,363,818	\$99,363,818
d. Assessed Value	\$95,865,900	\$95,865,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$1,799,349	\$1,799,349
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$1,799,349	\$1,799,349
(f Total * g)		
i. Base Mills Subject to Index	18.8200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	82.533333%	82.533333%
k. Tax Levy Needed	\$1,857,882	\$1,857,882
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	19.3800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$1,857,881	\$1,857,881
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,620,197
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,337,203
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,337,203	
Amount of Tax Relief for Homestead Exclusions	<u>\$237,684</u>	
Total Approx. Tax Revenue:	\$1,574,887	
Approx. Tax Levy for Tax Rate Calculation:	\$1,857,882	
	Mckean	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.8362	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,901,615	\$1,901,615
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	\$10,876.00	
Number of Homestead/Farmstead Properties	1138	1138
Median Assessed Value of Homestead Properties		\$38,470

Act 1 Index (current): 5.4%

Calculation Method:	Rate			
Approx. Tax Revenue from RE Taxes:	\$1,337,203			
Amount of Tax Relief for Homestead Exclusions	<u>\$237,684</u>			
Total Approx. Tax Revenue:	\$1,574,887			
Approx. Tax Levy for Tax Rate Calculation:	\$1,857,882			
	Mckean		Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$237,684	Lowering RE Tax Rate	\$0	\$237,684
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$237,684

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>
Mckean	95,865,900	19.3800	1,857,881			82.533333%	
Totals:	95,865,900		1,857,881	- 237,684	= 1,620,197	X 82.533333%	= 1,337,203

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
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 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	290,000	290,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	38,000	38,000
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 328,000 328,000

Total Act 511, Current Taxes 328,000

Act 511 Tax Limit -->	99,363,818	X	12	1,192,366
	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> Mckean	18.8200	19.3800	2.98%	Yes	5.4%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,689,254
1200 Special Programs - Elementary / Secondary	1,936,162
1300 Vocational Education	261,516
1400 Other Instructional Programs - Elementary / Secondary	13,215
Total Instruction	\$6,900,147
2000 Support Services	
2100 Support Services - Students	464,505
2200 Support Services - Instructional Staff	284,673
2300 Support Services - Administration	851,412
2400 Support Services - Pupil Health	176,251
2500 Support Services - Business	226,993
2600 Operation and Maintenance of Plant Services	1,003,976
2700 Student Transportation Services	640,250
2800 Support Services - Central	249,293
2900 Other Support Services	15,355
Total Support Services	\$3,912,708
3000 Operation of Non-Instructional Services	
3200 Student Activities	318,127
Total Operation of Non-Instructional Services	\$318,127
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,173,738
5200 Interfund Transfers - Out	150,000
Total Other Expenditures and Financing Uses	\$1,323,738
Total Estimated Expenditures and Other Financing Uses	\$12,454,720

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,433,903
200 Personnel Services - Employee Benefits	1,999,210
300 Purchased Professional and Technical Services	57,781
400 Purchased Property Services	1,210
500 Other Purchased Services	122,700
600 Supplies	64,350
700 Property	4,400
800 Other Objects	5,700
Total Regular Programs - Elementary / Secondary	\$4,689,254
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	898,970
200 Personnel Services - Employee Benefits	673,472
300 Purchased Professional and Technical Services	151,100
500 Other Purchased Services	196,300
600 Supplies	14,220
800 Other Objects	2,100
Total Special Programs - Elementary / Secondary	\$1,936,162
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	37,130
200 Personnel Services - Employee Benefits	28,286
500 Other Purchased Services	192,400
600 Supplies	2,700
800 Other Objects	1,000
Total Vocational Education	\$261,516
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,125
200 Personnel Services - Employee Benefits	1,090
Total Other Instructional Programs - Elementary / Secondary	\$13,215
Total Instruction	\$6,900,147
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	235,614
200 Personnel Services - Employee Benefits	203,461
300 Purchased Professional and Technical Services	11,500
500 Other Purchased Services	5,950
600 Supplies	6,480
800 Other Objects	1,500
Total Support Services - Students	\$464,505
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	69,536
200 Personnel Services - Employee Benefits	65,037
300 Purchased Professional and Technical Services	7,600

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	25,000
500 Other Purchased Services	8,200
600 Supplies	46,300
700 Property	62,600
800 Other Objects	400
Total Support Services - Instructional Staff	\$284,673
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	434,900
200 Personnel Services - Employee Benefits	343,112
300 Purchased Professional and Technical Services	3,800
500 Other Purchased Services	33,900
600 Supplies	21,700
800 Other Objects	14,000
Total Support Services - Administration	\$851,412
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	90,062
200 Personnel Services - Employee Benefits	67,189
300 Purchased Professional and Technical Services	15,000
600 Supplies	3,400
700 Property	400
800 Other Objects	200
Total Support Services - Pupil Health	\$176,251
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	94,300
200 Personnel Services - Employee Benefits	56,004
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	4,900
600 Supplies	14,789
800 Other Objects	7,000
Total Support Services - Business	\$226,993
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	297,150
200 Personnel Services - Employee Benefits	328,326
300 Purchased Professional and Technical Services	38,000
400 Purchased Property Services	75,700
500 Other Purchased Services	74,000
600 Supplies	169,600
700 Property	20,200
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,003,976
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	582,000
600 Supplies	28,250
Total Student Transportation Services	\$640,250

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<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	135,144
200 Personnel Services - Employee Benefits	114,149
Total Support Services - Central	\$249,293
2900 Other Support Services	
500 Other Purchased Services	15,355
Total Other Support Services	\$15,355
Total Support Services	\$3,912,708
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	124,800
200 Personnel Services - Employee Benefits	56,627
300 Purchased Professional and Technical Services	40,700
400 Purchased Property Services	4,500
500 Other Purchased Services	62,100
600 Supplies	23,500
700 Property	3,600
800 Other Objects	2,300
Total Student Activities	\$318,127
Total Operation of Non-Instructional Services	\$318,127
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	775,038
900 Other Uses of Funds	398,700
Total Debt Service / Other Expenditures and Financing Uses	\$1,173,738
5200 Interfund Transfers - Out	
900 Other Uses of Funds	150,000
Total Interfund Transfers - Out	\$150,000
Total Other Expenditures and Financing Uses	\$1,323,738
TOTAL EXPENDITURES	\$12,454,720

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	520,000	520,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	3,542,699	500,000
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 Cash and Short-Term Investments	\$4,062,699	\$1,020,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	175,000	175,000
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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments	\$175,000	\$175,000
TOTAL CASH AND INVESTMENTS	\$4,237,699	\$1,195,000

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	6,629,735	6,505,197
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	33,000	28,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	150,000	150,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$6,812,735	\$6,683,197

Public Purpose (Expendable) Trust Fund

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

Other Comptroller-Approved Special Revenue Funds

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

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

<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	\$6,812,735	\$6,683,197

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	200,000	400,000
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	\$400,000
TOTAL INDEBTEDNESS	\$7,012,735	\$7,083,197

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,235,800
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,100,045
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,335,845

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,335,845
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