

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pleasant Valley SD	COUNTY : Monroe	AUN : 120455203
---	--------------------	--------------------

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

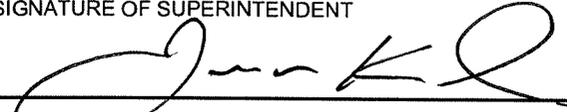
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$102334729
Ending Unassigned Fund Balance	\$-5996368
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-5.85%

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 6/30/22
---	-----------------

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 : Pleasant Valley SD	County : Monroe	AUN Number : 120455203
---	---------------------------	----------------------------------

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/26/22
---	------------------------

**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is necessary to address unforeseen expenses: ageing facilities needs, assessment appeals, special education and out of district placements
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.	Budgetary reserve is necessary to address unforeseen expenses: ageing facilities needs, assessment appeals, special education and out of district placements. Ending fund balance is within legal requirements
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserve is necessary to address unforeseen expenses: ageing facilities needs, assessment appeals, special education and out of district placements. Ending fund balance is within legal requirements
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserve is necessary to address unforeseen expenses: ageing facilities needs, assessment appeals, special education and out of district placements. Ending fund balance is within legal requirements

<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	108,264
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,321,296
0840 Assigned Fund Balance	901,211
0850 Unassigned Fund Balance	4,609,334
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,831,841</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	54,507,504
7000 Revenue from State Sources	45,657,909
8000 Revenue from Federal Sources	1,786,121
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$101,951,534</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$116,783,375</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	47,242,504
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	40,000
6150 Current Act 511 Taxes - Proportional Assessments	3,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,140,000
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	700,000
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	50,000
6970 Services Provided Other Funds	350,000
6990 Refunds and Other Miscellaneous Revenue	75,000

REVENUE FROM LOCAL SOURCES \$54,507,504

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	24,000,000
7112 Basic Education Funding-Social Security	1,800,000
7160 Tuition for Orphans Subsidy	400,000
7271 Special Education funds for School-Aged Pupils	4,000,000
7311 Pupil Transportation Subsidy	2,700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	5,131,909
7505 Ready to Learn Block Grant	1,021,000
7820 State Share of Retirement Contributions	6,500,000

REVENUE FROM STATE SOURCES \$45,657,909

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	780,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	130,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	15,000
8517 NCLB, Title IV - 21st Century Schools	55,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	781,121

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
--	--------

REVENUE FROM FEDERAL SOURCES	\$1,786,121
-------------------------------------	--------------------

TOTAL ESTIMATED REVENUES AND OTHER SOURCES	101,951,534
---	--------------------

Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$47,242,504
Amount of Tax Relief for Homestead Exclusions	<u>\$5,131,909</u>
Total Approx. Tax Revenue:	\$52,374,413
Approx. Tax Levy for Tax Rate Calculation:	\$55,389,892

Monroe

Total

2021-22 Data		
a. Assessed Value	\$2,257,085,693	\$2,257,085,693
b. Real Estate Mills	23.5481	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,964,030,215	\$1,964,030,215
d. Assessed Value	\$2,272,657,563	\$2,272,657,563
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$53,150,080	\$53,150,080
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$53,150,080	\$53,150,080
(f Total * g)		
i. Base Mills Subject to Index	23.5481	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$55,389,892	\$55,389,892
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	24.3723	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$55,389,892	\$55,389,892
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$50,257,983
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$47,242,504
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,242,504	
Amount of Tax Relief for Homestead Exclusions	<u>\$5,131,909</u>	
Total Approx. Tax Revenue:	\$52,374,413	
Approx. Tax Levy for Tax Rate Calculation:	\$55,389,892	
	Monroe	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.6548	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$56,031,918	\$56,031,918
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	\$26,711.00	
Number of Homestead/Farmstead Properties	7883	7883
Median Assessed Value of Homestead Properties		\$154,510

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$47,242,504
Amount of Tax Relief for Homestead Exclusions	<u>\$5,131,909</u>
Total Approx. Tax Revenue:	\$52,374,413
Approx. Tax Levy for Tax Rate Calculation:	\$55,389,892
	Monroe

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$5,131,909	Lowering RE Tax Rate	\$0	\$5,131,909
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$5,131,909

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>
Monroe	2,272,657,563	24.3723	55,389,892			94.00000%	
Totals:	2,272,657,563		55,389,892	- 5,131,909	= 50,257,983	X 94.00000%	= 47,242,504

	<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%	3,200,000	3,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000	500,000
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 3,700,000 3,700,000

Total Act 511, Current Taxes 3,700,000

Act 511 Tax Limit -->	1,964,030,215 X	12	23,568,363
	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> Monroe	23.5481	24.3723	3.51%	Yes	4.7%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	42,464,647
1200 Special Programs - Elementary / Secondary	16,643,243
1300 Vocational Education	3,669,516
1400 Other Instructional Programs - Elementary / Secondary	562,626
1500 Nonpublic School Programs	7,656
Total Instruction	\$63,347,688
2000 Support Services	
2100 Support Services - Students	4,503,162
2200 Support Services - Instructional Staff	2,301,840
2300 Support Services - Administration	4,207,808
2400 Support Services - Pupil Health	884,854
2500 Support Services - Business	1,612,890
2600 Operation and Maintenance of Plant Services	9,816,264
2700 Student Transportation Services	8,459,583
2800 Support Services - Central	1,878,121
2900 Other Support Services	35,000
Total Support Services	\$33,699,522
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,460,562
3300 Community Services	16,657
Total Operation of Non-Instructional Services	\$1,477,219
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,210,300
5200 Interfund Transfers - Out	1,800,000
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$3,810,300
Total Estimated Expenditures and Other Financing Uses	\$102,334,729

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,689,433
200 Personnel Services - Employee Benefits	13,822,670
300 Purchased Professional and Technical Services	1,325,000
400 Purchased Property Services	198,650
500 Other Purchased Services	6,870,450
600 Supplies	497,122
700 Property	49,932
800 Other Objects	11,390
Total Regular Programs - Elementary / Secondary	\$42,464,647
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,928,087
200 Personnel Services - Employee Benefits	3,594,913
300 Purchased Professional and Technical Services	4,506,200
500 Other Purchased Services	3,606,443
600 Supplies	7,600
Total Special Programs - Elementary / Secondary	\$16,643,243
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	847,155
200 Personnel Services - Employee Benefits	589,981
400 Purchased Property Services	2,200
500 Other Purchased Services	2,203,000
600 Supplies	27,180
Total Vocational Education	\$3,669,516
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	36,861
200 Personnel Services - Employee Benefits	35,465
300 Purchased Professional and Technical Services	487,250
500 Other Purchased Services	2,750
600 Supplies	300
Total Other Instructional Programs - Elementary / Secondary	\$562,626
1500 <u>Nonpublic School Programs</u>	
500 Other Purchased Services	7,656
Total Nonpublic School Programs	\$7,656
Total Instruction	\$63,347,688
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,656,177
200 Personnel Services - Employee Benefits	1,809,230
300 Purchased Professional and Technical Services	14,500
400 Purchased Property Services	2,000
500 Other Purchased Services	4,150
600 Supplies	14,040

2022-2023 Final General Fund Budget

LEA : 120455203 Pleasant Valley SD

Printed 7/5/2022 1:14:39 PM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
800 Other Objects	3,065
Total Support Services - Students	\$4,503,162
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,090,833
200 Personnel Services - Employee Benefits	935,628
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	10,650
500 Other Purchased Services	11,968
600 Supplies	223,770
700 Property	2,500
800 Other Objects	18,491
Total Support Services - Instructional Staff	\$2,301,840
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,876,740
200 Personnel Services - Employee Benefits	1,302,119
300 Purchased Professional and Technical Services	390,200
400 Purchased Property Services	10,640
500 Other Purchased Services	154,350
600 Supplies	117,409
700 Property	18,500
800 Other Objects	337,850
Total Support Services - Administration	\$4,207,808
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	456,903
200 Personnel Services - Employee Benefits	398,281
300 Purchased Professional and Technical Services	12,250
400 Purchased Property Services	420
500 Other Purchased Services	2,100
600 Supplies	14,900
Total Support Services - Pupil Health	\$884,854
2500 Support Services - Business	
100 Personnel Services - Salaries	558,050
200 Personnel Services - Employee Benefits	437,440
300 Purchased Professional and Technical Services	112,000
400 Purchased Property Services	462,000
500 Other Purchased Services	6,200
600 Supplies	29,100
700 Property	6,000
800 Other Objects	2,100
Total Support Services - Business	\$1,612,890
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,503,025
200 Personnel Services - Employee Benefits	2,855,509
300 Purchased Professional and Technical Services	677,400
400 Purchased Property Services	506,980

2022-2023 Final General Fund Budget

LEA : 120455203 Pleasant Valley SD

Printed 7/5/2022 1:14:39 PM

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	505,100
600 Supplies	1,678,350
700 Property	78,000
800 Other Objects	11,900
Total Operation and Maintenance of Plant Services	\$9,816,264
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	5,000
500 Other Purchased Services	8,454,583
Total Student Transportation Services	\$8,459,583
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	553,163
200 Personnel Services - Employee Benefits	420,672
300 Purchased Professional and Technical Services	189,500
400 Purchased Property Services	311,150
500 Other Purchased Services	81,375
600 Supplies	269,150
700 Property	50,000
800 Other Objects	3,111
Total Support Services - Central	\$1,878,121
2900 <u>Other Support Services</u>	
500 Other Purchased Services	35,000
Total Other Support Services	\$35,000
Total Support Services	\$33,699,522
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	694,944
200 Personnel Services - Employee Benefits	303,818
300 Purchased Professional and Technical Services	75,900
400 Purchased Property Services	23,000
500 Other Purchased Services	233,900
600 Supplies	105,500
700 Property	9,000
800 Other Objects	14,500
Total Student Activities	\$1,460,562
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	1,657
600 Supplies	15,000
Total Community Services	\$16,657
Total Operation of Non-Instructional Services	\$1,477,219
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	360,300
900 Other Uses of Funds	850,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$1,210,300
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,800,000
Total Interfund Transfers - Out	\$1,800,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$3,810,300
TOTAL EXPENDITURES	\$102,334,729

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	8,900,000	13,900,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,000,000	2,000,000
Capital Reserve Fund - § 1431	3,800,000	5,300,000
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		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$14,700,000	\$21,200,000

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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$14,700,000	\$21,200,000
-----------------------------------	---------------------	---------------------

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	9,500,000	8,650,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3,300,000	3,600,000
0550 Authority Lease Obligations	28,500,000	29,700,000
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$41,300,000	\$41,950,000

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	\$41,300,000	\$41,950,000

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	\$41,300,000	\$41,950,000
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	108,264
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,321,296
0840 Assigned Fund Balance	901,211
0850 Unassigned Fund Balance	4,226,139
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,448,646

5900 Budgetary Reserve **800,000**

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$15,356,910**