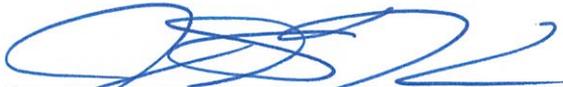


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/18/2022



President of the Board - Original Signature Required

5-18-2022
Date



Secretary of the Board - Original Signature Required

5-18-2022
Date



Chief School Administrator - Original Signature Required

05/20/22
Date

Scott Antoline

Contact Person

(412)749-3641

Extn :

Telephone

Extension

scottantoline@hotmail.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Quaker Valley SD	COUNTY : Allegheny	AUN : 103027753
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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%

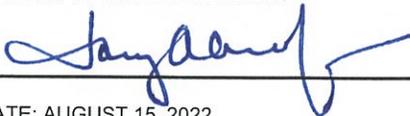
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)? Yes
No

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

Total Budgeted Expenditures	\$55638679
Ending Unassigned Fund Balance	\$4232483
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.60%

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 05/19/22
--	------------------

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 : Quaker Valley SD	County : Allegheny	AUN Number : 103027753
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4/12/2022
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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 for unanticipated operating expenses
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund Balance is less than required maximum limit set by code
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance for future PSERS obligations
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance for future pension, healthcare and capital 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	292,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,075,000
0840 Assigned Fund Balance	3,367,500
0850 Unassigned Fund Balance	4,235,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,677,500</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	45,456,809
7000 Revenue from State Sources	9,121,710
8000 Revenue from Federal Sources	1,057,643
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$55,636,162</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$64,313,662</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	37,320,153
6112 Interim Real Estate Taxes	149,054
6113 Public Utility Realty Taxes	39,513
6114 Payments in Lieu of Current Taxes - State / Local	472,272
6120 Current Per Capita Taxes, Section 679	36,595
6140 Current Act 511 Taxes - Flat Rate Assessments	36,595
6150 Current Act 511 Taxes - Proportional Assessments	5,547,726
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,354,056
6500 Earnings on Investments	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	307,345
6910 Rentals	70,000
6920 Contributions and Donations from Private Sources	18,000
6940 Tuition from Patrons	80,000
6990 Refunds and Other Miscellaneous Revenue	500

REVENUE FROM LOCAL SOURCES \$45,456,809

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	2,019,973
7112 Basic Education Funding-Social Security	859,047
7271 Special Education funds for School-Aged Pupils	881,691
7311 Pupil Transportation Subsidy	287,591
7312 Nonpublic and Charter School Pupil Transportation Subsidy	83,160
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	112,211
7330 Health Services (Medical, Dental, Nurse, Act 25)	48,000
7340 State Property Tax Reduction Allocation	845,429
7360 Safe Schools	45,000
7505 Ready to Learn Block Grant	66,366
7820 State Share of Retirement Contributions	3,873,242

REVENUE FROM STATE SOURCES \$9,121,710

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	195,377
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,134
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,632
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	500,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	295,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,500
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REVENUE FROM FEDERAL SOURCES	\$1,057,643
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	55,636,162
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Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$37,320,153

Amount of Tax Relief for Homestead Exclusions \$845,429

Total Approx. Tax Revenue: \$38,165,582

Approx. Tax Levy for Tax Rate Calculation: \$39,862,839

Allegheny

Total

2021-22 Data		
a. Assessed Value	\$1,959,609,866	\$1,959,609,866
b. Real Estate Mills	19.4711	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,909,615,331	\$1,909,615,331
d. Assessed Value	\$1,989,491,256	\$1,989,491,256
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$38,155,760	\$38,155,760
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$38,155,760	\$38,155,760
(f Total * g)		
i. Base Mills Subject to Index	19.4711	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.65000%	95.65000%
k. Tax Levy Needed	\$39,862,839	\$39,862,839
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	20.0367	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$39,862,839	\$39,862,839
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$39,017,410
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$37,320,153
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$37,320,153	
Amount of Tax Relief for Homestead Exclusions	<u>\$845,429</u>	
Total Approx. Tax Revenue:	\$38,165,582	
Approx. Tax Levy for Tax Rate Calculation:	\$39,862,839	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.1331	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$40,054,626	\$40,054,626
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	\$11,659.03	
Number of Homestead/Farmstead Properties	3619	3619
Median Assessed Value of Homestead Properties		\$235,000

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$37,320,153
Amount of Tax Relief for Homestead Exclusions	<u>\$845,429</u>
Total Approx. Tax Revenue:	\$38,165,582
Approx. Tax Levy for Tax Rate Calculation:	\$39,862,839

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$845,429	Lowering RE Tax Rate	\$0	\$845,429
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$845,429

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>
Allegheny	1,989,491,256	20.0367	39,862,839			95.65000%	
Totals:	1,989,491,256		39,862,839	845,429 =	39,017,410 X	95.65000% =	37,320,153

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		36,595
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	\$5.00	\$0.00	36,595
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 36,595 36,595

	<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%	4,777,589	4,777,589
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	770,137	770,137
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 5,547,726 5,547,726

Total Act 511, Current Taxes 5,584,321

Act 511 Tax Limit -->	1,909,615,331 X	12	22,915,384
	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> Allegheny	19.4711	20.0367	2.91%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	22,176,349
1200 Special Programs - Elementary / Secondary	6,206,780
1300 Vocational Education	259,491
1400 Other Instructional Programs - Elementary / Secondary	2,142
1500 Nonpublic School Programs	4,500
Total Instruction	\$28,649,262
2000 Support Services	
2100 Support Services - Students	2,306,593
2200 Support Services - Instructional Staff	2,050,940
2300 Support Services - Administration	3,118,997
2400 Support Services - Pupil Health	481,900
2500 Support Services - Business	771,754
2600 Operation and Maintenance of Plant Services	5,232,932
2700 Student Transportation Services	2,098,343
2800 Support Services - Central	1,086,936
2900 Other Support Services	225,672
Total Support Services	\$17,374,067
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,391,356
3300 Community Services	550,450
Total Operation of Non-Instructional Services	\$1,941,806
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,473,544
5200 Interfund Transfers - Out	950,000
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$7,673,544
Total Estimated Expenditures and Other Financing Uses	\$55,638,679

2022-2023 Final General Fund Budget

LEA : 103027753 Quaker Valley SD

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,555,113
200 Personnel Services - Employee Benefits	7,057,952
300 Purchased Professional and Technical Services	556,121
400 Purchased Property Services	53,975
500 Other Purchased Services	769,398
600 Supplies	833,809
700 Property	337,947
800 Other Objects	12,034
Total Regular Programs - Elementary / Secondary	\$22,176,349
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,171,882
200 Personnel Services - Employee Benefits	2,081,736
300 Purchased Professional and Technical Services	302,600
500 Other Purchased Services	601,237
600 Supplies	41,110
800 Other Objects	8,215
Total Special Programs - Elementary / Secondary	\$6,206,780
1300 <u>Vocational Education</u>	
500 Other Purchased Services	259,491
Total Vocational Education	\$259,491
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	642
Total Other Instructional Programs - Elementary / Secondary	\$2,142
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	4,500
Total Nonpublic School Programs	\$4,500
Total Instruction	\$28,649,262
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,305,319
200 Personnel Services - Employee Benefits	861,696
300 Purchased Professional and Technical Services	97,550
500 Other Purchased Services	13,750
600 Supplies	24,150
800 Other Objects	4,128
Total Support Services - Students	\$2,306,593
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,126,163
200 Personnel Services - Employee Benefits	707,089
300 Purchased Professional and Technical Services	58,475

2022-2023 Final General Fund Budget

LEA : 103027753 Quaker Valley SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	35,500
500 Other Purchased Services	6,104
600 Supplies	108,951
800 Other Objects	8,658
Total Support Services - Instructional Staff	\$2,050,940
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,621,275
200 Personnel Services - Employee Benefits	930,327
300 Purchased Professional and Technical Services	438,750
400 Purchased Property Services	10,100
500 Other Purchased Services	54,250
600 Supplies	27,170
800 Other Objects	37,125
Total Support Services - Administration	\$3,118,997
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	273,547
200 Personnel Services - Employee Benefits	179,592
300 Purchased Professional and Technical Services	7,612
400 Purchased Property Services	2,460
500 Other Purchased Services	50
600 Supplies	18,639
Total Support Services - Pupil Health	\$481,900
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	394,862
200 Personnel Services - Employee Benefits	261,492
300 Purchased Professional and Technical Services	35,775
400 Purchased Property Services	26,025
500 Other Purchased Services	11,625
600 Supplies	31,425
800 Other Objects	10,550
Total Support Services - Business	\$771,754
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,861,502
200 Personnel Services - Employee Benefits	1,198,240
300 Purchased Professional and Technical Services	146,400
400 Purchased Property Services	746,315
500 Other Purchased Services	160,200
600 Supplies	1,080,850
700 Property	35,000
800 Other Objects	4,425
Total Operation and Maintenance of Plant Services	\$5,232,932
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,098,343
Total Student Transportation Services	\$2,098,343

2022-2023 Final General Fund Budget

LEA : 103027753 Quaker Valley SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	201,916
200 Personnel Services - Employee Benefits	142,332
300 Purchased Professional and Technical Services	336,175
400 Purchased Property Services	29,400
500 Other Purchased Services	42,050
600 Supplies	307,015
700 Property	20,000
800 Other Objects	8,048
Total Support Services - Central	\$1,086,936
2900 Other Support Services	
100 Personnel Services - Salaries	102,726
200 Personnel Services - Employee Benefits	65,446
500 Other Purchased Services	57,500
Total Other Support Services	\$225,672
Total Support Services	\$17,374,067
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	769,400
200 Personnel Services - Employee Benefits	344,587
300 Purchased Professional and Technical Services	19,650
400 Purchased Property Services	14,200
500 Other Purchased Services	121,620
600 Supplies	79,764
700 Property	15,000
800 Other Objects	27,135
Total Student Activities	\$1,391,356
3300 Community Services	
300 Purchased Professional and Technical Services	14,750
600 Supplies	700
800 Other Objects	535,000
Total Community Services	\$550,450
Total Operation of Non-Instructional Services	\$1,941,806
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,730,418
900 Other Uses of Funds	3,743,126
Total Debt Service / Other Expenditures and Financing Uses	\$6,473,544
5200 Interfund Transfers - Out	
900 Other Uses of Funds	950,000
Total Interfund Transfers - Out	\$950,000
5900 Budgetary Reserve	
800 Other Objects	250,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$7,673,544
TOTAL EXPENDITURES	\$55,638,679

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	15,975,000	16,325,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	93,000	95,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	11,975,000	12,450,000
Other Capital Projects Fund	9,475,000	8,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	125,000	122,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	900	915
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	135,000	130,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$37,778,900	\$37,623,415

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	\$37,778,900	\$37,623,415
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	51,398,126	47,670,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,375,000	1,425,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	13,075,000	13,150,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$65,848,126	\$62,245,000
---------------------------	---------------------	---------------------

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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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

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	\$65,848,126	\$62,245,000

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	\$65,848,126	\$62,245,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	292,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,075,000
0840 Assigned Fund Balance	3,367,500
0850 Unassigned Fund Balance	4,232,483
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,674,983
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,217,483