

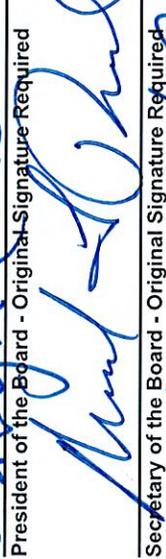
# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2022

  
President of the Board - Original Signature Required

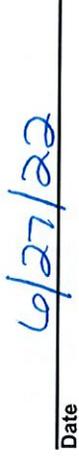
  
Secretary of the Board - Original Signature Required

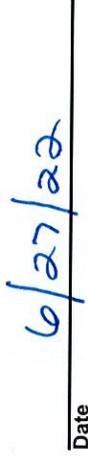
  
Chief School Administrator - Original Signature Required

Corina Long  
Contact Person

clong@richlandsd.com  
Email Address

(814)266-6063      Extn :8005  
Telephone      Extension

  
Date

  
Date

  
Date

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Richland SD	COUNTY : Cambria	AUN : 108116503
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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	\$26716872
Ending Unassigned Fund Balance	\$1129780
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.22%

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 6/27/22
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Richland SD	County : Cambria	AUN Number : 108116503
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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 5/11/2022
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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.	To provide for unforeseen expenditures during the year including repairs and maintenance of aging buildings, special education costs, increased costs due to economic supply chain issues.
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.	Per Policy for unreserved fund balance
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Capital projects, District's portion of GJCTC ESCO project loan, contribution to East Hills Recreation, salary increases

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,723,650
0850 Unassigned Fund Balance	1,557,605
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$12,281,255</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	15,851,026
7000 Revenue from State Sources	8,065,564
8000 Revenue from Federal Sources	1,025,854
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$24,942,444</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$37,223,699</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	11,668,576
6112 Interim Real Estate Taxes	40,000
6113 Public Utility Realty Taxes	15,000
6120 Current Per Capita Taxes, Section 679	27,000
6140 Current Act 511 Taxes - Flat Rate Assessments	98,000
6150 Current Act 511 Taxes - Proportional Assessments	2,515,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	905,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	49,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	238,950
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	54,000

**REVENUE FROM LOCAL SOURCES \$15,851,026**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	4,050,098
7112 Basic Education Funding-Social Security	378,493
7271 Special Education funds for School-Aged Pupils	859,629
7311 Pupil Transportation Subsidy	287,145
7312 Nonpublic and Charter School Pupil Transportation Subsidy	12,705
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	212,181
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340 State Property Tax Reduction Allocation	290,488
7360 Safe Schools	85,000
7505 Ready to Learn Block Grant	138,845
7820 State Share of Retirement Contributions	1,717,980

**REVENUE FROM STATE SOURCES \$8,065,564**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	248,028
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	35,601
8517 NCLB, Title IV - 21st Century Schools	37,851
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	6,194
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	515,534

Amount

**REVENUE FROM FEDERAL SOURCES**

8751 ARP ESSER Learning Loss	24,338
8752 ARP ESSER Summer Programs	22,292
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	126,016
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000

**REVENUE FROM FEDERAL SOURCES \$1,025,854**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 24,942,444**

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,668,576
Amount of Tax Relief for Homestead Exclusions	<u>\$290,488</u>
Total Approx. Tax Revenue:	\$11,959,064
Approx. Tax Levy for Tax Rate Calculation:	\$12,434,060

Cambria

Total

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<b>2021-22 Data</b>		
a. Assessed Value	\$239,857,880	\$239,857,880
b. Real Estate Mills	49.9500	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$1,029,483,427	\$1,029,483,427
d. Assessed Value	\$239,355,890	\$239,355,890
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$11,980,901	\$11,980,901
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$11,980,901	\$11,980,901
(f Total * g)		
i. Base Mills Subject to Index	49.9500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.08850%	96.08850%
k. Tax Levy Needed	\$12,434,060	\$12,434,060
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>51.9480</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,434,060	\$12,434,060
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,143,572
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,668,576
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$11,668,576</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$290,488</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$11,959,064</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$12,434,060</b>		
	<b>Cambria</b>		<b>Total</b>

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<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	51.9480		
q. Mills In Excess of Index (if l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,434,060		\$12,434,060
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>			
V. Assessed Value Exclusion per Homestead	\$1,623.68		
Number of Homestead/Farmstead Properties	3444		3444
Median Assessed Value of Homestead Properties			\$20,885

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Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$11,668,576</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$290,488</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$11,959,064</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$12,434,060</b>
	<b>Cambria</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$290,488	Lowering RE Tax Rate	\$0	\$290,488
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$290,488</b>

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>
Cambria	239,355,890	51.9480	12,434,060			96.08850%	
<b>Totals:</b>	<b>239,355,890</b>		<b>12,434,060</b>	- 290,488	= 12,143,572	X 96.08850%	= 11,668,576

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		27,000
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	27,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	71,000
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 98,000 98,000**

	<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%	1,700,000	1,700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	215,000	215,000
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	0.0800	0.000	600,000	600,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes-- Proportional Assessments 2,515,000 2,515,000**

**Total Act 511, Current Taxes 2,613,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,029,483,427</b>	<b>X</b>	<b>12</b>	<b>12,353,801</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2021-22 (Rebalanced)	2022-23	Percent Change in Rate			2021-22 (Rebalanced)	2022-23	
6111	<u>Current Real Estate Taxes</u> Cambria	49.9500	51.9480	4.00%	Yes	4.0%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%			
6157	Current Act 511 Mercantile Taxes	0.0800	0.0800	0.00%	Yes	4.0%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,208,419
1200 Special Programs - Elementary / Secondary	2,665,033
1300 Vocational Education	1,329,333
1400 Other Instructional Programs - Elementary / Secondary	117,683
1500 Nonpublic School Programs	9,827
<b>Total Instruction</b>	<b>\$14,330,295</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	599,321
2200 Support Services - Instructional Staff	1,555,472
2300 Support Services - Administration	1,326,189
2400 Support Services - Pupil Health	225,473
2500 Support Services - Business	379,620
2600 Operation and Maintenance of Plant Services	2,138,891
2700 Student Transportation Services	1,522,660
<b>Total Support Services</b>	<b>\$7,747,626</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,039,460
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,039,460</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,642,491
5200 Interfund Transfers - Out	301,000
5900 Budgetary Reserve	656,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,599,491</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$26,716,872</b>

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,631,386
200 Personnel Services - Employee Benefits	3,892,042
300 Purchased Professional and Technical Services	249,450
400 Purchased Property Services	8,520
500 Other Purchased Services	18,150
600 Supplies	402,871
800 Other Objects	6,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,208,419</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	953,073
200 Personnel Services - Employee Benefits	638,229
300 Purchased Professional and Technical Services	801,046
500 Other Purchased Services	235,939
600 Supplies	36,446
800 Other Objects	300
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,665,033</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	354,654
200 Personnel Services - Employee Benefits	227,171
500 Other Purchased Services	717,508
600 Supplies	27,000
800 Other Objects	3,000
<b>Total Vocational Education</b>	<b>\$1,329,333</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	29,570
200 Personnel Services - Employee Benefits	12,313
300 Purchased Professional and Technical Services	800
500 Other Purchased Services	75,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$117,683</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
100 Personnel Services - Salaries	9,827
<b>Total Nonpublic School Programs</b>	<b>\$9,827</b>
<b>Total Instruction</b>	<b>\$14,330,295</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	312,131
200 Personnel Services - Employee Benefits	204,777
300 Purchased Professional and Technical Services	42,338
500 Other Purchased Services	1,375
600 Supplies	20,600
800 Other Objects	18,100

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$599,321</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	509,539
200 Personnel Services - Employee Benefits	409,780
300 Purchased Professional and Technical Services	46,000
400 Purchased Property Services	44,320
500 Other Purchased Services	72,338
600 Supplies	446,876
700 Property	24,619
800 Other Objects	2,000
<b>Total Support Services - Instructional Staff</b>	<b>\$1,555,472</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	717,646
200 Personnel Services - Employee Benefits	428,493
300 Purchased Professional and Technical Services	99,650
500 Other Purchased Services	18,100
600 Supplies	25,800
800 Other Objects	36,500
<b>Total Support Services - Administration</b>	<b>\$1,326,189</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	113,038
200 Personnel Services - Employee Benefits	69,871
300 Purchased Professional and Technical Services	30,320
500 Other Purchased Services	60
600 Supplies	12,184
<b>Total Support Services - Pupil Health</b>	<b>\$225,473</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	188,144
200 Personnel Services - Employee Benefits	143,257
300 Purchased Professional and Technical Services	14,719
500 Other Purchased Services	22,200
600 Supplies	6,900
800 Other Objects	4,400
<b>Total Support Services - Business</b>	<b>\$379,620</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	524,315
200 Personnel Services - Employee Benefits	405,469
300 Purchased Professional and Technical Services	81,250
400 Purchased Property Services	378,019
500 Other Purchased Services	86,188
600 Supplies	663,350
800 Other Objects	300
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,138,891</b>
<b>2700 <u>Student Transportation Services</u></b>	

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,508,710
800 Other Objects	13,950
<b>Total Student Transportation Services</b>	<b>\$1,522,660</b>
<b>Total Support Services</b>	<b>\$7,747,626</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	395,682
200 Personnel Services - Employee Benefits	187,095
300 Purchased Professional and Technical Services	106,490
400 Purchased Property Services	30,700
500 Other Purchased Services	158,076
600 Supplies	141,297
800 Other Objects	20,120
<b>Total Student Activities</b>	<b>\$1,039,460</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,039,460</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,114,491
900 Other Uses of Funds	1,528,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,642,491</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	301,000
<b>Total Interfund Transfers - Out</b>	<b>\$301,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	656,000
<b>Total Budgetary Reserve</b>	<b>\$656,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,599,491</b>
<b>TOTAL EXPENDITURES</b>	<b>\$26,716,872</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	12,501,884	10,727,450
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	69,990	46,350
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	374,519	354,648
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$12,946,393</b>	<b>\$11,128,448</b>

**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	982,070	982,070
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

<b>Total Long-Term Investments</b>	<b>\$982,070</b>	<b>\$982,070</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$13,928,463</b>	<b>\$12,110,518</b>

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	33,073,000	31,545,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$33,073,000</b>	<b>\$31,545,000</b>

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

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

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

<b>Capital Reserve Fund - § 690, §1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$33,073,000</b>	<b>\$31,545,000</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$33,073,000</b>	<b>\$31,545,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	9,377,047
0850 Unassigned Fund Balance	1,129,780
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$10,506,827</b>
<b>5900 Budgetary Reserve</b>	<b>656,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$11,162,827</b>