

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

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



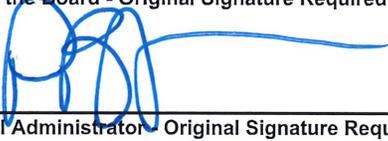
President of the Board - Original Signature Required

6-14-22
Date



Secretary of the Board - Original Signature Required

6-14-22
Date



Chief School Administrator - Original Signature Required

6-14-22
Date

William Drazdowski

Contact Person

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Extn :

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Riverside SD	COUNTY : Lackawanna	AUN : 119357003
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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%

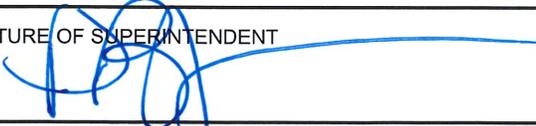
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)? Yes
No

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

Total Budgeted Expenditures	\$30123884
Ending Unassigned Fund Balance	\$2200000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.30%

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 8-15-22
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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 : Riverside SD	County : Lackawanna	AUN Number : 119357003
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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  <input checked="" type="checkbox"/>	DATE 6-14-22
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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>
5100	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2600, Object 100: \$0.00 Function 2600, Object 200: \$12,000.00 . Provide a justification.	We have outsourced our Maintenance and Cleaning Staff. The \$12,000 is for unemployment compensation benefits for former employees.
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: \$0.00 Function 2600, Object 200: \$12,000.00	We have outsourced our Maintenance and Cleaning Staff. The \$12,000 is for unemployment compensation benefits for former employees.
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.	This balance is the ending fund balance from the previous year.

<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	100,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,200,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,200,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,819,293
7000 Revenue from State Sources	10,669,350
8000 Revenue from Federal Sources	2,635,241
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$30,123,884</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$32,323,884</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	13,935,293
6113 Public Utility Realty Taxes	15,650
6114 Payments in Lieu of Current Taxes - State / Local	22,000
6140 Current Act 511 Taxes - Flat Rate Assessments	48,550
6150 Current Act 511 Taxes - Proportional Assessments	1,842,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	606,213
6500 Earnings on Investments	18,500
6700 Revenues from LEA Activities	42,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	278,552
6910 Rentals	2,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	3,535

REVENUE FROM LOCAL SOURCES \$16,819,293

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,083,937
7240 Driver Education - Student	1,664
7271 Special Education funds for School-Aged Pupils	953,600
7311 Pupil Transportation Subsidy	420,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	112,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,500
7340 State Property Tax Reduction Allocation	585,930
7505 Ready to Learn Block Grant	222,157
7810 State Share of Social Security and Medicare Taxes	399,837
7820 State Share of Retirement Contributions	1,861,725

REVENUE FROM STATE SOURCES \$10,669,350

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	634,789
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	64,425
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	14,892
8517 NCLB, Title IV - 21st Century Schools	48,341
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	612,138
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,231,627

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	29,029
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$2,635,241
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,123,884

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,935,293
Amount of Tax Relief for Homestead Exclusions	<u>\$585,930</u>
Total Approx. Tax Revenue:	\$14,521,223
Approx. Tax Levy for Tax Rate Calculation:	\$15,899,439

Lackawanna **Total**

2021-22 Data		
a.	Assessed Value	\$121,345,973
b.	Real Estate Mills	128.7300
I. 2022-23 Data		
c.	2020 STEB Market Value	\$1,009,118,558
d.	Assessed Value	\$123,509,973
e.	Assessed Value of New Constr/ Renov	\$0
2021-22 Calculations		
f.	2021-22 Tax Levy	\$15,620,867
(a * b)		
2022-23 Calculations		
g.	Percent of Total Market Value	100.00000%
h.	Rebalanced 2021-22 Tax Levy	\$15,620,867
(f Total * g)		
i.	Base Mills Subject to Index	128.7300
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j.	Weighted Avg. Collection Percentage	91.00000%
k.	Tax Levy Needed	\$15,899,439
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate		128.7300
(k / d * 1000)		
l.	Tax Levy Generated by Mills	\$15,899,439
(l / 1000 * d)		
n.	Tax Levy minus Tax Relief for Homestead Exclusions	\$15,313,509
(m - Amount of Tax Relief for Homestead Exclusions)		
o.	Net Tax Revenue Generated By Mills	\$13,935,293
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,935,293	
Amount of Tax Relief for Homestead Exclusions	<u>\$585,930</u>	
Total Approx. Tax Revenue:	\$14,521,223	
Approx. Tax Levy for Tax Rate Calculation:	\$15,899,439	
	Lackawanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	134.2653	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,583,104	\$16,583,104
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	\$1,657.40	
Number of Homestead/Farmstead Properties	2699	2699
Median Assessed Value of Homestead Properties		\$12,000

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,935,293
Amount of Tax Relief for Homestead Exclusions	<u>\$585,930</u>
Total Approx. Tax Revenue:	\$14,521,223
Approx. Tax Levy for Tax Rate Calculation:	\$15,899,439
	Lackawanna

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$585,930	Lowering RE Tax Rate	\$0		\$585,930
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$585,930

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>
Lackawanna	123,509,973	128.7300	15,899,439			91.00000%	
Totals:	123,509,973		15,899,439	585,930 =	15,313,509 X	91.00000% =	13,935,293

	<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>Estimated Revenue</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	\$5.00	\$0.00	48,550
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			48,550
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,510,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	255,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	15.0000	0	77,000
Total Current Act 511 Taxes-- Proportional Assessments			1,842,000
Total Act 511, Current Taxes			1,890,550
Act 511 Tax Limit -->		1,009,118,558 X	12
		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> Lackawanna	128.7300	128.7300	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments	15.0000	15.0000	0.00%	Yes	4.3%	15.0000	15.0000	0.01%	Yes

LEA : 119357003 Riverside SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,131,412
1200 Special Programs - Elementary / Secondary	4,117,634
1300 Vocational Education	281,000
1400 Other Instructional Programs - Elementary / Secondary	10,745
Total Instruction	\$18,540,791
2000 Support Services	
2100 Support Services - Students	700,414
2200 Support Services - Instructional Staff	83,510
2300 Support Services - Administration	1,372,592
2400 Support Services - Pupil Health	356,471
2500 Support Services - Business	288,902
2600 Operation and Maintenance of Plant Services	3,061,757
2700 Student Transportation Services	1,345,000
2800 Support Services - Central	382,878
2900 Other Support Services	23,489
Total Support Services	\$7,615,013
3000 Operation of Non-Instructional Services	
3200 Student Activities	789,909
Total Operation of Non-Instructional Services	\$789,909
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	449,532
Total Facilities Acquisition, Construction and Improvement Services	\$449,532
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	128,089
5200 Interfund Transfers - Out	2,600,550
Total Other Expenditures and Financing Uses	\$2,728,639
Total Estimated Expenditures and Other Financing Uses	\$30,123,884

2022-2023 Final General Fund Budget

LEA : 119357003 Riverside SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,223,090
200 Personnel Services - Employee Benefits	5,395,322
300 Purchased Professional and Technical Services	180,000
400 Purchased Property Services	8,500
500 Other Purchased Services	821,000
600 Supplies	498,500
700 Property	5,000
Total Regular Programs - Elementary / Secondary	\$14,131,412
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,592,147
200 Personnel Services - Employee Benefits	1,156,473
300 Purchased Professional and Technical Services	887,000
500 Other Purchased Services	300,000
600 Supplies	71,264
700 Property	750
800 Other Objects	110,000
Total Special Programs - Elementary / Secondary	\$4,117,634
1300 <u>Vocational Education</u>	
500 Other Purchased Services	281,000
Total Vocational Education	\$281,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,500
200 Personnel Services - Employee Benefits	3,245
Total Other Instructional Programs - Elementary / Secondary	\$10,745
Total Instruction	\$18,540,791
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	386,753
200 Personnel Services - Employee Benefits	288,961
500 Other Purchased Services	1,200
600 Supplies	23,500
Total Support Services - Students	\$700,414
2200 <u>Support Services - Instructional Staff</u>	
300 Purchased Professional and Technical Services	24,010
400 Purchased Property Services	21,500
600 Supplies	36,000
700 Property	2,000
Total Support Services - Instructional Staff	\$83,510
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	656,880
200 Personnel Services - Employee Benefits	471,262

2022-2023 Final General Fund Budget

LEA : 119357003 Riverside SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	107,400
500 Other Purchased Services	41,000
600 Supplies	84,050
800 Other Objects	12,000
Total Support Services - Administration	\$1,372,592
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	194,129
200 Personnel Services - Employee Benefits	142,842
300 Purchased Professional and Technical Services	6,000
600 Supplies	13,500
Total Support Services - Pupil Health	\$356,471
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	128,211
200 Personnel Services - Employee Benefits	94,191
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	2,000
600 Supplies	3,500
700 Property	3,000
800 Other Objects	3,000
Total Support Services - Business	\$288,902
2600 <u>Operation and Maintenance of Plant Services</u>	
200 Personnel Services - Employee Benefits	12,000
300 Purchased Professional and Technical Services	1,042,110
400 Purchased Property Services	1,393,947
500 Other Purchased Services	131,200
600 Supplies	314,000
700 Property	167,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$3,061,757
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,345,000
Total Student Transportation Services	\$1,345,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	210,927
200 Personnel Services - Employee Benefits	154,951
600 Supplies	17,000
Total Support Services - Central	\$382,878
2900 <u>Other Support Services</u>	
500 Other Purchased Services	23,489
Total Other Support Services	\$23,489
Total Support Services	\$7,615,013

3000 Operation of Non-Instructional Services

3200 Student Activities

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	208,852
200 Personnel Services - Employee Benefits	91,157
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	270,000
500 Other Purchased Services	80,400
600 Supplies	89,000
700 Property	16,000
800 Other Objects	3,500
Total Student Activities	\$789,909
Total Operation of Non-Instructional Services	\$789,909
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	449,532
Total Facilities Acquisition, Construction and Improvement Services	\$449,532
Total Facilities Acquisition, Construction and Improvement Services	\$449,532
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	128,089
Total Debt Service / Other Expenditures and Financing Uses	\$128,089
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,600,550
Total Interfund Transfers - Out	\$2,600,550
Total Other Expenditures and Financing Uses	\$2,728,639
TOTAL EXPENDITURES	\$30,123,884

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	2,800,000	3,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	250,000	100,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	550,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	105,000	105,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$3,655,000	\$3,755,000
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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	\$3,655,000	\$3,755,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General 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 General Fund

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

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		

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	775,000	800,000
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		
Permanent Fund		

Total Short-Term Payables	\$775,000	\$800,000
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TOTAL INDEBTEDNESS	\$775,000	\$800,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	100,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,200,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,200,000

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,300,000
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