

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/21/2022

  
\_\_\_\_\_  
President of the Board - Original Signature Required


Date

6/21/2022

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

Date

06/21/2022

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Date

6/24/22

Sidney M Clark

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shanksville-Stonycreek SD	COUNTY : Somerset	AUN : 108567404
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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	\$8044609
Ending Unassigned Fund Balance	\$773316
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.61%

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 <div style="font-size: 1.5em; font-family: cursive;">7/20/22</div>
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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)

<b>School District Name :</b> Shanksville-Stonycreek SD	<b>County :</b> Somerset	<b>AUN Number :</b> 108567404
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>  	<b>DATE</b>  5-17-22
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgeting for potential, but not definite, plans for expenditures and for any potential emergencies
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.	Money immediately available for unforeseen expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	400,000 - PSERS; 400,000 - OPEB; 400,000 - Capital Reserve

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,080,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	563,993	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,643,993</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,942,642	
7000 Revenue from State Sources	2,787,288	
8000 Revenue from Federal Sources	644,002	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$7,373,932</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$10,017,925</u>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,230,642
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	4,000
6120 Current Per Capita Taxes, Section 679	7,000
6140 Current Act 511 Taxes - Flat Rate Assessments	7,000
6150 Current Act 511 Taxes - Proportional Assessments	380,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	160,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	7,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	79,500
6920 Contributions and Donations from Private Sources	7,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$3,942,642</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	1,474,000
7112 Basic Education Funding-Social Security	105,000
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	230,000
7311 Pupil Transportation Subsidy	100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	15,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	5,000
7340 State Property Tax Reduction Allocation	217,368
7505 Ready to Learn Block Grant	35,845
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	104,075
7820 State Share of Retirement Contributions	480,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$2,787,288</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	120,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	12,000
8517 NCLB, Title IV - 21St Century Schools	10,000
8519 NCLB, Title VI - Flexibility and Accountability	12,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	104,075
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	107,391
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	252,751

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	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8751 ARP ESSER Learning Loss	24,785
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$644,002</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>7,373,932</b>

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,230,642	
Amount of Tax Relief for Homestead Exclusions	<u>\$217,368</u>	
Total Approx. Tax Revenue:	\$3,448,010	
Approx. Tax Levy for Tax Rate Calculation:	\$3,728,935	
	Somerset	Total

2021-22 Data		
a. Assessed Value	\$100,032,500	\$100,032,500
b. Real Estate Mills	37.0400	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$365,771,107	\$365,771,107
d. Assessed Value	\$100,673,200	\$100,673,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$3,705,204	\$3,705,204
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$3,705,204	\$3,705,204
(f Total * g)		
i. Base Mills Subject to Index	37.0400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$3,728,935	\$3,728,935
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	37.0400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,728,935	\$3,728,935
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,511,567
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,230,642
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,230,642	
Amount of Tax Relief for Homestead Exclusions	<u>\$217,368</u>	
Total Approx. Tax Revenue:	\$3,448,010	
Approx. Tax Levy for Tax Rate Calculation:	\$3,728,935	
	Somerset	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	38.2993	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,855,713	\$3,855,713
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	\$6,778.00	
Number of Homestead/Farmstead Properties	875	875
Median Assessed Value of Homestead Properties		\$33,340

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,230,642
Amount of Tax Relief for Homestead Exclusions	<u>\$217,368</u>
Total Approx. Tax Revenue:	\$3,448,010
Approx. Tax Levy for Tax Rate Calculation:	\$3,728,935
	Somerset
	Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$217,368	Lowering RE Tax Rate	\$217,368
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$217,368

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 108567404     Shanksville-Stonycreek SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/22/2022 9:23:50 AM				Page - 1 of 1			
<u>CODE</u>							
6111 <u>Current Real Estate Taxes</u>							
<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>
Somerset	100,673,200	37.0400	3,728,935			92.00000%	
<b>Totals:</b>	<b>100,673,200</b>		<b>3,728,935</b>	-            217,368    =	3,511,567   X	92.00000%    =	3,230,642
				<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			7,000
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	14,000	7,000
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
<b>Total   Current Act 511 Taxes – Flat Rate Assessments</b>						<b>14,000</b>	<b>7,000</b>
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	52,000,000	260,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	24,000,000	120,000
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
<b>Total   Current Act 511 Taxes – Proportional Assessments</b>						<b>76,000,000</b>	<b>380,000</b>
<b>Total Act 511, Current Taxes</b>							<b>387,000</b>
<b>Act 511 Tax Limit    --&gt;</b>				<b>365,771,107   X</b>	<b>12</b>	<b>4,389,253</b>	
				<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>	

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> Somerset	37.0400	37.0400	0.00%	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%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	2,919,749
1200 Special Programs - Elementary / Secondary	462,082
1300 Vocational Education	244,000
1400 Other Instructional Programs - Elementary / Secondary	6,650
1800 Pre-Kindergarten	131,052
<b>Total Instruction</b>	<b>\$3,763,533</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	154,247
2200 Support Services - Instructional Staff	392,298
2300 Support Services - Administration	617,902
2400 Support Services - Pupil Health	70,610
2500 Support Services - Business	251,648
2600 Operation and Maintenance of Plant Services	719,760
2700 Student Transportation Services	381,200
2900 Other Support Services	5,000
<b>Total Support Services</b>	<b>\$2,592,665</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	186,621
3300 Community Services	3,790
<b>Total Operation of Non-Instructional Services</b>	<b>\$190,411</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	58,000
5200 Interfund Transfers - Out	740,000
5900 Budgetary Reserve	700,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,498,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$8,044,609</b>

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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	1,590,744
200 Personnel Services - Employee Benefits	1,216,105
300 Purchased Professional and Technical Services	12,100
400 Purchased Property Services	900
500 Other Purchased Services	25,000
600 Supplies	61,200
700 Property	6,000
800 Other Objects	7,700
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$2,919,749</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	208,860
200 Personnel Services - Employee Benefits	136,422
300 Purchased Professional and Technical Services	95,000
500 Other Purchased Services	10,900
600 Supplies	3,300
800 Other Objects	7,600
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$462,082</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	244,000
<b>Total Vocational Education</b>	<b>\$244,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	1,000
400 Purchased Property Services	300
600 Supplies	3,000
800 Other Objects	350
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$6,650</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	66,872
200 Personnel Services - Employee Benefits	63,080
500 Other Purchased Services	100
600 Supplies	1,000
<b>Total Pre-Kindergarten</b>	<b>\$131,052</b>
<b>Total Instruction</b>	<b>\$3,763,533</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	85,317
200 Personnel Services - Employee Benefits	38,730
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	1,000
600 Supplies	2,000
800 Other Objects	2,200

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$154,247</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	135,874
200 Personnel Services - Employee Benefits	107,024
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	1,000
500 Other Purchased Services	28,400
600 Supplies	48,000
700 Property	42,000
800 Other Objects	12,000
<b>Total Support Services - Instructional Staff</b>	<b>\$392,298</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	312,389
200 Personnel Services - Employee Benefits	225,513
300 Purchased Professional and Technical Services	33,000
400 Purchased Property Services	6,500
500 Other Purchased Services	20,000
600 Supplies	7,500
700 Property	1,000
800 Other Objects	12,000
<b>Total Support Services - Administration</b>	<b>\$617,902</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	44,000
200 Personnel Services - Employee Benefits	19,310
300 Purchased Professional and Technical Services	400
400 Purchased Property Services	100
500 Other Purchased Services	100
600 Supplies	2,700
800 Other Objects	4,000
<b>Total Support Services - Pupil Health</b>	<b>\$70,610</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	110,327
200 Personnel Services - Employee Benefits	97,521
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	2,400
500 Other Purchased Services	8,400
600 Supplies	2,500
700 Property	1,000
800 Other Objects	9,500
<b>Total Support Services - Business</b>	<b>\$251,648</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	215,092
200 Personnel Services - Employee Benefits	207,668
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	115,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	40,000
600 Supplies	116,000
700 Property	2,500
800 Other Objects	5,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$719,760</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,000
500 Other Purchased Services	375,000
600 Supplies	2,000
800 Other Objects	200
<b>Total Student Transportation Services</b>	<b>\$381,200</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	5,000
<b>Total Other Support Services</b>	<b>\$5,000</b>
<b>Total Support Services</b>	<b>\$2,592,665</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	71,096
200 Personnel Services - Employee Benefits	21,675
300 Purchased Professional and Technical Services	26,800
400 Purchased Property Services	100
500 Other Purchased Services	27,650
600 Supplies	28,500
800 Other Objects	10,800
<b>Total Student Activities</b>	<b>\$186,621</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	1,000
600 Supplies	1,790
800 Other Objects	1,000
<b>Total Community Services</b>	<b>\$3,790</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$190,411</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	8,000
900 Other Uses of Funds	50,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$58,000</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	740,000
<b>Total Interfund Transfers - Out</b>	<b>\$740,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	700,000



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<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$700,000
Total Other Expenditures and Financing Uses	\$1,498,000
TOTAL EXPENDITURES	\$8,044,609

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	3,629,573	2,643,993
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	1,200,000	1,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	19,418	53,430
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	67,120	68,800
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$4,916,111</b>	<b>\$4,266,223</b>

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

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$4,916,111	\$4,266,223

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

<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 Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</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 Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects 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 Other Capital Projects Fund</b>		
<b>Debt Service 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 Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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>
<b>Investment 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 Investment Trust Fund</b>		
<b>Pension 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 Pension Trust Fund</b>		
<b>Activity 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 Activity Fund</b>		
<b>Other Agency 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 Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		



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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	40,000	40,000
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	\$40,000	\$40,000
TOTAL INDEBTEDNESS	\$40,000	\$40,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,200,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	773,316
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,973,316
5900 Budgetary Reserve	700,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,673,316