

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2022

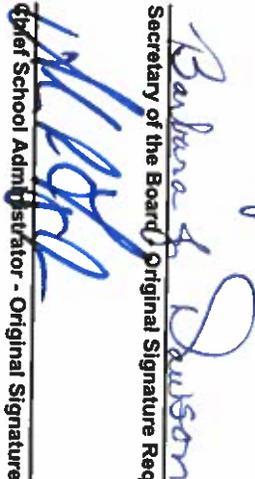
President of the Board - Original Signature Required



Date

7-19-2022

Secretary of the Board - Original Signature Required



Date

7/19/2022

Chief School Administrator - Original Signature Required

John Sepe

Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : South Side Area SD	COUNTY : Beaver	AUN : 127047404
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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	\$25268809
Ending Unassigned Fund Balance	\$1450191
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.73%

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 18-July-2022
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DUE DATE: AUGUST 18, 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> South Side Area SD	<b>County :</b> Beaver	<b>AUN Number :</b> 127047404
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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> 7-19-2022
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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.	Reserved for unforeseen expenses effecting the current budget
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.	Available for future budget uses
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 for future Capital project use

<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	4,600,000
0850 Unassigned Fund Balance	1,550,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,150,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	8,526,556
7000 Revenue from State Sources	15,417,444
8000 Revenue from Federal Sources	625,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$24,569,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$30,719,000</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	6,779,513
6113 Public Utility Realty Taxes	9,000
6140 Current Act 511 Taxes - Flat Rate Assessments	15,000
6150 Current Act 511 Taxes - Proportional Assessments	972,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	380,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	150,000
6910 Rentals	131,000
6990 Refunds and Other Miscellaneous Revenue	25,043
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$8,526,556</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	10,719,865
7271 Special Education funds for School-Aged Pupils	856,643
7311 Pupil Transportation Subsidy	580,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	190,202
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	457,805
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	188,678
7810 State Share of Social Security and Medicare Taxes	424,860
7820 State Share of Retirement Contributions	1,959,391
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,417,444</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	140,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,000
8517 NCLB, Title IV - 21st Century Schools	10,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	420,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$625,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>24,569,000</b>

Act 1 Index (current): 4.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>		<b>\$6,779,513</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>		<b><u>\$457,805</u></b>
<b>Total Approx. Tax Revenue:</b>		<b>\$7,237,318</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>		<b>\$7,754,273</b>
	<b>Beaver</b>	<b>Total</b>

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<b>2021-22 Data</b>		
a. Assessed Value	\$140,628,690	\$140,628,690
b. Real Estate Mills	59.3000	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$571,699,130	\$571,699,130
d. Assessed Value	\$125,270,962	\$125,270,962
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$8,339,281	\$8,339,281
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$8,339,281	\$8,339,281
(f Total * g)		
i. Base Mills Subject to Index	59.3000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	92.91500%	92.91500%
k. Tax Levy Needed	\$7,754,273	\$7,754,273
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>61.9000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,754,273	\$7,754,273
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,296,468
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,779,513
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$6,779,513</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$457,805</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$7,237,318</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$7,754,273</b>	
	<b>Beaver</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	61.9092	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,755,425	\$7,755,425
<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	\$4,325.00	
Number of Homestead/Farmstead Properties	1727	1727
Median Assessed Value of Homestead Properties		\$30,875

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Act 1 Index (current): 4.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$6,779,513</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$457,805</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$7,237,318</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$7,754,273</b>

<b>Beaver</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$457,805	Lowering RE Tax Rate	\$0		\$457,805
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$457,805</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>
Beaver	125,270,962	61.9000	7,754,273			92.91500%	
<b>Totals:</b>	<b>125,270,962</b>		<b>7,754,273</b>	457,805 =	7,296,468 X	92.91500% =	6,779,513

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	15,000
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 15,000 15,000**

	<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%	875,000	875,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	75,000	75,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	1.0000	0.000	22,000	22,000
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 972,000 972,000**

**Total Act 511, Current Taxes 987,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>571,699,130 X</b>	<b>12</b>	<b>6,860,390</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> Beaver	59.3000	61.9000	4.39%	Yes	4.4%				
	<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	4.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	4.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,162,547
1200 Special Programs - Elementary / Secondary	2,898,632
1300 Vocational Education	599,400
1400 Other Instructional Programs - Elementary / Secondary	75,391
<b>Total Instruction</b>	<b>\$13,735,970</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	980,996
2200 Support Services - Instructional Staff	1,105,679
2300 Support Services - Administration	1,556,819
2400 Support Services - Pupil Health	319,360
2500 Support Services - Business	407,794
2600 Operation and Maintenance of Plant Services	2,921,620
2700 Student Transportation Services	1,765,345
2800 Support Services - Central	51,131
2900 Other Support Services	11,000
<b>Total Support Services</b>	<b>\$9,119,744</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	709,132
3300 Community Services	6,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$715,632</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	45,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$45,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,402,463
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,652,463</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$25,268,809</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	5,187,992
200 Personnel Services - Employee Benefits	3,836,756
300 Purchased Professional and Technical Services	40,443
400 Purchased Property Services	35,300
500 Other Purchased Services	706,687
600 Supplies	344,244
700 Property	8,002
800 Other Objects	3,123
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,162,547</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,281,642
200 Personnel Services - Employee Benefits	1,014,134
300 Purchased Professional and Technical Services	338,650
500 Other Purchased Services	248,819
600 Supplies	11,944
800 Other Objects	3,443
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,898,632</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	599,400
<b>Total Vocational Education</b>	<b>\$599,400</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	1,736
300 Purchased Professional and Technical Services	400
500 Other Purchased Services	64,630
600 Supplies	2,625
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$75,391</b>
<b>Total Instruction</b>	<b>\$13,735,970</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	655,470
200 Personnel Services - Employee Benefits	282,547
300 Purchased Professional and Technical Services	15,930
500 Other Purchased Services	7,496
600 Supplies	18,170
800 Other Objects	1,383
<b>Total Support Services - Students</b>	<b>\$980,996</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	447,395
200 Personnel Services - Employee Benefits	307,067
300 Purchased Professional and Technical Services	11,400
400 Purchased Property Services	9,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	26,764
600 Supplies	225,393
700 Property	75,000
800 Other Objects	3,660
<b>Total Support Services - Instructional Staff</b>	<b>\$1,105,679</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	784,897
200 Personnel Services - Employee Benefits	538,072
300 Purchased Professional and Technical Services	156,300
500 Other Purchased Services	32,650
600 Supplies	30,700
800 Other Objects	14,200
<b>Total Support Services - Administration</b>	<b>\$1,556,819</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	171,462
200 Personnel Services - Employee Benefits	127,353
300 Purchased Professional and Technical Services	6,800
400 Purchased Property Services	100
500 Other Purchased Services	1,910
600 Supplies	10,600
800 Other Objects	1,135
<b>Total Support Services - Pupil Health</b>	<b>\$319,360</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	227,944
200 Personnel Services - Employee Benefits	125,350
300 Purchased Professional and Technical Services	10,500
500 Other Purchased Services	22,000
600 Supplies	19,000
800 Other Objects	3,000
<b>Total Support Services - Business</b>	<b>\$407,794</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,073,822
200 Personnel Services - Employee Benefits	774,793
300 Purchased Professional and Technical Services	62,800
400 Purchased Property Services	411,200
500 Other Purchased Services	69,800
600 Supplies	526,680
700 Property	1,500
800 Other Objects	1,025
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,921,620</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	8,525
200 Personnel Services - Employee Benefits	3,699
300 Purchased Professional and Technical Services	675
500 Other Purchased Services	1,744,871

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<u>Description</u>	<u>Amount</u>
600 Supplies	7,500
800 Other Objects	75
<b>Total Student Transportation Services</b>	<b>\$1,765,345</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	7,920
200 Personnel Services - Employee Benefits	3,436
400 Purchased Property Services	17,975
500 Other Purchased Services	17,000
600 Supplies	4,800
<b>Total Support Services - Central</b>	<b>\$51,131</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	11,000
<b>Total Other Support Services</b>	<b>\$11,000</b>
<b>Total Support Services</b>	<b>\$9,119,744</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	362,310
200 Personnel Services - Employee Benefits	154,647
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	15,000
500 Other Purchased Services	62,591
600 Supplies	84,584
<b>Total Student Activities</b>	<b>\$709,132</b>
<b>3300 Community Services</b>	
800 Other Objects	6,500
<b>Total Community Services</b>	<b>\$6,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$715,632</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
700 Property	45,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$45,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$45,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	197,463
900 Other Uses of Funds	1,205,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,402,463</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	250,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$1,652,463
<b>TOTAL EXPENDITURES</b>	<b>\$25,268,809</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	5,500,000	5,500,000
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	95,000	95,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$5,595,000</b>	<b>\$5,595,000</b>
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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** **\$5,595,000** **\$5,595,000**

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	7,275,000	6,070,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	390,000	390,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,984,000	3,984,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$11,649,000</b>	<b>\$10,444,000</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>\$11,649,000</b>	<b>\$10,444,000</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>\$11,649,000</b>	<b>\$10,444,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	1,450,191
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,450,191</b>
<b>5900 Budgetary Reserve</b>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,700,191</b>