

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern Fulton SD	COUNTY : Fulton	AUN : 111297504
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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	\$14011179
Ending Unassigned Fund Balance	\$1268153
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.05%

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 6/23/2022
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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 : Southern Fulton SD	County : Fulton	AUN Number : 111297504
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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 6/23/2022
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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>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$125,070.00 . Provide a justification.	Historically, the district has employed a technology director. Now, this service is contracted out and now falls under the 300 object in this function. Also, retiree healthcare insurance falls under object 200 in this function. Thus, only benefits.
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$65,137.00 . Provide a justification.	Historically, the district has budgeted for Workman's Compensation and Unemployment in this functional area. The related salary portion is budgeted in various function areas.
5210	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1200, Object 100: \$640,620.00 Function 1200, Object 200: \$707,709.00	The District provides family health insurance coverage to all Support Staff personnel. Historically, benefits for these individuals exceed salaries due to lower wages versus healthcare costs. The related salaries are less than benefits offered.
5230	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1400, Object 100: \$1,000.00 Function 1400, Object 200: \$1,949.00	Salaries in this area will be covered by ARP ESSER Set-Aside funds but benefits will still be covered in the General Fund.
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: \$357,921.00 Function 2600, Object 200: \$395,092.00	The District provides family health insurance coverage to all Support Staff personnel. Historically, benefits for these individuals exceed salaries due to lower wages versus healthcare costs. The related salaries are less than benefits offered.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$125,070.00	Historically, the district has employed a technology director. Now, this service is contracted out and now falls under the 300 object in this function. Also, retiree healthcare insurance falls under object 200 in this function. Thus, only benefits.
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$65,137.00	Historically, the district has budgeted for Workman's Compensation and Unemployment in this functional area. The related salary portion is budgeted in various function areas.

8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The amount in budgetary reserve has been budgeted for unexpected and unbudgeted expenditures for the 2022-23 school year.
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.	The unassigned fund balance may be used to balance the 2022-23 fiscal year budget, capital projects, and future years of budget deficits.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The unassigned fund balance may be used to balance the 2022-23 fiscal year budget, capital projects, and future years of budget deficits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The unassigned fund balance may be used to balance the 2022-23 fiscal year budget, capital projects, and future years of budget deficits.

<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	857,831
0830 Committed Fund Balance	8,349,912
0840 Assigned Fund Balance	496,123
0850 Unassigned Fund Balance	1,480,535
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,326,570</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,344,764
7000 Revenue from State Sources	8,209,412
8000 Revenue from Federal Sources	244,621
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$13,798,797</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$24,125,367</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,025,189
6113 Public Utility Realty Taxes	4,250
6114 Payments in Lieu of Current Taxes - State / Local	33,750
6120 Current Per Capita Taxes, Section 679	10,125
6140 Current Act 511 Taxes - Flat Rate Assessments	10,125
6150 Current Act 511 Taxes - Proportional Assessments	608,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	207,000
6500 Earnings on Investments	95,000
6700 Revenues from LEA Activities	38,150
6800 Revenues from Intermediary Sources / Pass-Through Funds	153,569
6910 Rentals	12,000
6940 Tuition from Patrons	13,000
6990 Refunds and Other Miscellaneous Revenue	134,106
REVENUE FROM LOCAL SOURCES	\$5,344,764
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,729,385
7271 Special Education funds for School-Aged Pupils	545,510
7292 Pre-K Counts	298,800
7311 Pupil Transportation Subsidy	645,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	165,580
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,000
7340 State Property Tax Reduction Allocation	364,753
7505 Ready to Learn Block Grant	153,038
7810 State Share of Social Security and Medicare Taxes	232,541
7820 State Share of Retirement Contributions	1,061,805
REVENUE FROM STATE SOURCES	\$8,209,412
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	214,655
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	29,966
REVENUE FROM FEDERAL SOURCES	\$244,621
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	13,798,797

Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$4,025,189

Amount of Tax Relief for Homestead Exclusions \$370,837

Total Approx. Tax Revenue: \$4,396,026

Approx. Tax Levy for Tax Rate Calculation: \$4,601,199

Fulton

Total

2021-22 Data		
a. Assessed Value	\$158,166,690	\$158,166,690
b. Real Estate Mills	27.9315	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$372,066,586	\$372,066,586
d. Assessed Value	\$159,288,770	\$159,288,770
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$4,417,833	\$4,417,833
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$4,417,833	\$4,417,833
(f Total * g)		
i. Base Mills Subject to Index	27.9315	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.15000%	95.15000%
k. Tax Levy Needed	\$4,601,199	\$4,601,199
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	28.8859	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,601,199	\$4,601,199
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,230,362
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,025,189
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$4,025,189

Amount of Tax Relief for Homestead Exclusions

\$370,837

Total Approx. Tax Revenue:

\$4,396,026

Approx. Tax Levy for Tax Rate Calculation:

\$4,601,199

Fulton

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	29.2163	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,653,828	\$4,653,828
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	\$7,618.94	
Number of Homestead/Farmstead Properties	1690	1690
Median Assessed Value of Homestead Properties		\$55,060

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,025,189
Amount of Tax Relief for Homestead Exclusions	<u>\$370,837</u>
Total Approx. Tax Revenue:	\$4,396,026
Approx. Tax Levy for Tax Rate Calculation:	\$4,601,199

Fulton	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$364,753	Lowering RE Tax Rate	\$0	\$364,753
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,084			\$6,084
Amount of Tax Relief from State/Local Sources				\$370,837

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>
Fulton	159,288,770	28.8859	4,601,199			95.15000%	
Totals:	159,288,770		4,601,199	370,837	4,230,362	95.15000%	4,025,189

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		10,125
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	10,125
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 10,125 10,125

	<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%	550,000	550,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	58,500	58,500
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 608,500 608,500

Total Act 511, Current Taxes 618,625

Act 511 Tax Limit -->	372,066,586	12	4,464,799
	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> Fulton	27.9315	28.8859	3.42%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,690,088
1200 Special Programs - Elementary / Secondary	1,700,380
1300 Vocational Education	693,835
1400 Other Instructional Programs - Elementary / Secondary	3,449
1800 Pre-Kindergarten	298,500
Total Instruction	\$8,386,252
2000 Support Services	
2100 Support Services - Students	343,413
2200 Support Services - Instructional Staff	262,728
2300 Support Services - Administration	956,374
2400 Support Services - Pupil Health	217,094
2500 Support Services - Business	218,688
2600 Operation and Maintenance of Plant Services	1,146,067
2700 Student Transportation Services	935,135
2800 Support Services - Central	322,726
2900 Other Support Services	65,137
Total Support Services	\$4,467,362
3000 Operation of Non-Instructional Services	
3200 Student Activities	376,945
Total Operation of Non-Instructional Services	\$376,945
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	480,620
5200 Interfund Transfers - Out	20,000
5900 Budgetary Reserve	280,000
Total Other Expenditures and Financing Uses	\$780,620
Total Estimated Expenditures and Other Financing Uses	\$14,011,179

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,914,844
200 Personnel Services - Employee Benefits	2,157,471
300 Purchased Professional and Technical Services	450
400 Purchased Property Services	1,995
500 Other Purchased Services	482,185
600 Supplies	81,751
700 Property	51,002
800 Other Objects	390
Total Regular Programs - Elementary / Secondary	\$5,690,088
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	640,620
200 Personnel Services - Employee Benefits	707,709
300 Purchased Professional and Technical Services	95,000
500 Other Purchased Services	247,875
600 Supplies	8,951
800 Other Objects	225
Total Special Programs - Elementary / Secondary	\$1,700,380
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	225,976
200 Personnel Services - Employee Benefits	170,828
400 Purchased Property Services	1,350
500 Other Purchased Services	282,850
600 Supplies	12,831
Total Vocational Education	\$693,835
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	1,949
500 Other Purchased Services	500
Total Other Instructional Programs - Elementary / Secondary	\$3,449
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	4,287
200 Personnel Services - Employee Benefits	909
300 Purchased Professional and Technical Services	265,304
500 Other Purchased Services	5,500
600 Supplies	22,500
Total Pre-Kindergarten	\$298,500
Total Instruction	\$8,386,252
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	190,842
200 Personnel Services - Employee Benefits	136,260
500 Other Purchased Services	7,620

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	6,232
800 Other Objects	2,459
Total Support Services - Students	\$343,413
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	124,476
200 Personnel Services - Employee Benefits	114,091
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	3,750
600 Supplies	14,911
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$262,728
2300 Support Services - Administration	
100 Personnel Services - Salaries	393,600
200 Personnel Services - Employee Benefits	294,046
300 Purchased Professional and Technical Services	83,757
400 Purchased Property Services	13,700
500 Other Purchased Services	123,575
600 Supplies	28,396
700 Property	10,000
800 Other Objects	9,300
Total Support Services - Administration	\$956,374
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	105,303
200 Personnel Services - Employee Benefits	97,858
300 Purchased Professional and Technical Services	7,588
500 Other Purchased Services	400
600 Supplies	3,645
700 Property	1,500
800 Other Objects	800
Total Support Services - Pupil Health	\$217,094
2500 Support Services - Business	
100 Personnel Services - Salaries	110,625
200 Personnel Services - Employee Benefits	65,180
300 Purchased Professional and Technical Services	23,796
500 Other Purchased Services	1,725
600 Supplies	12,862
700 Property	2,000
800 Other Objects	2,500
Total Support Services - Business	\$218,688
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	357,921
200 Personnel Services - Employee Benefits	395,092
300 Purchased Professional and Technical Services	6,800
400 Purchased Property Services	190,500
500 Other Purchased Services	15,731

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	165,090
700 Property	12,933
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$1,146,067
2700 Student Transportation Services	
400 Purchased Property Services	1,000
500 Other Purchased Services	930,135
700 Property	4,000
Total Student Transportation Services	\$935,135
2800 Support Services - Central	
200 Personnel Services - Employee Benefits	125,070
300 Purchased Professional and Technical Services	103,950
400 Purchased Property Services	6,000
500 Other Purchased Services	17,000
600 Supplies	39,229
700 Property	31,477
Total Support Services - Central	\$322,726
2900 Other Support Services	
200 Personnel Services - Employee Benefits	65,137
Total Other Support Services	\$65,137
Total Support Services	\$4,467,362
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	139,999
200 Personnel Services - Employee Benefits	61,605
300 Purchased Professional and Technical Services	45,546
400 Purchased Property Services	9,200
500 Other Purchased Services	53,974
600 Supplies	36,386
700 Property	23,500
800 Other Objects	6,735
Total Student Activities	\$376,945
Total Operation of Non-Instructional Services	\$376,945
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	125,620
900 Other Uses of Funds	355,000
Total Debt Service / Other Expenditures and Financing Uses	\$480,620
5200 Interfund Transfers - Out	
900 Other Uses of Funds	20,000
Total Interfund Transfers - Out	\$20,000
5900 Budgetary Reserve	
800 Other Objects	280,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$280,000
Total Other Expenditures and Financing Uses	\$780,620
TOTAL EXPENDITURES	\$14,011,179

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	9,828,823	9,742,826
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	857,831	833,581
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	120,009	118,203
Other Agency Fund	14,400	13,600
Permanent Fund		
Total Cash and Short-Term Investments	\$10,821,063	\$10,708,210

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	\$10,821,063	\$10,708,210
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	4,525,000	3,805,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	168,249	134,036
0540 Accumulated Compensated Absences	151,662	151,449
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,209,578	4,243,355
0599 Other Noncurrent Liabilities		

Total General Fund	\$9,054,489	\$8,333,840
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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		
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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		
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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		
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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

<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	\$9,054,489	\$8,333,840

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$9,054,489	\$8,333,840
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	857,831
0830 Committed Fund Balance	8,349,912
0840 Assigned Fund Balance	496,123
0850 Unassigned Fund Balance	1,268,153
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,114,188
5900 Budgetary Reserve	280,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,252,019