

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



 President of the Board - Original Signature Required

6/20/22

 Date



 Secretary of the Board - Original Signature Required

6/20/2022

 Date



 Chief School Administrator - Original Signature Required

6/20/22

 Date

AMANDA YOUNKIN

 Contact Person

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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 : Turkeyfoot Valley Area SD	COUNTY : Somerset	AUN : 108568404
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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	\$5794545
Ending Unassigned Fund Balance	\$1702710
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	29.38%

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 <i>Nicole L. Dice</i>	DATE 6/20/22
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

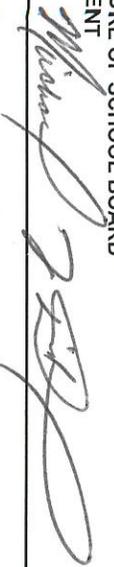
24 PS 6-687(a)(1)

(03/2006)

School District Name : Turkeyfoot Valley Area SD	County : Somerset	AUN Number : 108568404
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/16/2022
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$13,386.00 Function 2200, Object 200: \$16,213.00	This amount is budgeted for our federal programs secretary and some of these expenses are paid by federal programs and the employee also has two person health care coverage.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$29,170.00 Function 2400, Object 200: \$34,489.00	30% of employees salary is under function 2130 object 100
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$60,448.00 Function 2500, Object 200: \$75,458.00	Both employees under the 2500 function have family or 2 person health care coverage and PSERS rates are high
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	We budget a reserve amount of at least \$150,000 for any unforeseen expenses.
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.	We budget a reserve amount every year for unforeseen expenses.

<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		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,852,710	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,852,710</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	1,932,833	
7000 Revenue from State Sources	3,582,712	
8000 Revenue from Federal Sources	129,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$5,644,545</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$7,497,255</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	1,399,768
6112 Interim Real Estate Taxes	3,500
6113 Public Utility Realty Taxes	1,465
6114 Payments in Lieu of Current Taxes - State / Local	17,100
6150 Current Act 511 Taxes - Proportional Assessments	265,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	185,000
6500 Earnings on Investments	3,000
6700 Revenues from LEA Activities	1,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	55,000
6990 Refunds and Other Miscellaneous Revenue	1,500

REVENUE FROM LOCAL SOURCES \$1,932,833**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	2,403,047
7271 Special Education funds for School-Aged Pupils	295,000
7311 Pupil Transportation Subsidy	260,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	6,900
7330 Health Services (Medical, Dental, Nurse, Act 25)	5,000
7340 State Property Tax Reduction Allocation	127,765
7810 State Share of Social Security and Medicare Taxes	110,000
7820 State Share of Retirement Contributions	375,000

REVENUE FROM STATE SOURCES \$3,582,712**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	106,433
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	12,567
8517 NCLB, Title IV - 21st Century Schools	10,000

REVENUE FROM FEDERAL SOURCES \$129,000**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 5,644,545**

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,399,768	
Amount of Tax Relief for Homestead Exclusions	<u>\$127,765</u>	
Total Approx. Tax Revenue:	\$1,527,533	
Approx. Tax Levy for Tax Rate Calculation:	\$1,683,063	
	Somerset	Total

2021-22 Data		
a. Assessed Value	\$58,408,020	\$58,408,020
b. Real Estate Mills	27.5000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$192,282,229	\$192,282,229
d. Assessed Value	\$58,684,220	\$58,684,220
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$1,606,221	\$1,606,221
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$1,606,221	\$1,606,221
(f Total * g)		
i. Base Mills Subject to Index	27.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$1,683,063	\$1,683,063
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	28.6800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$1,683,063	\$1,683,063
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,555,298
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,399,768
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$1,399,768

Amount of Tax Relief for Homestead Exclusions

\$127,765

Total Approx. Tax Revenue:

\$1,527,533

Approx. Tax Levy for Tax Rate Calculation:

\$1,683,063

Somerset

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	28.6825	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,683,210	\$1,683,210
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	\$6,312.00	
Number of Homestead/Farmstead Properties	716	716
Median Assessed Value of Homestead Properties		\$22,980

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,399,768	
Amount of Tax Relief for Homestead Exclusions	<u>\$127,765</u>	
Total Approx. Tax Revenue:	\$1,527,533	
Approx. Tax Levy for Tax Rate Calculation:	\$1,683,063	
	Somerset	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$127,765	Lowering RE Tax Rate	\$0	\$127,765
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$127,765

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>
Somerset	58,684,220	28.6800	1,683,063			90.00000%	
Totals:	58,684,220		1,683,063	- 127,765 =	1,555,298 X	90.00000% =	1,399,768

	<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	\$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			0
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	195,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	70,500
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	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			265,500
Total Act 511, Current Taxes			265,500
Act 511 Tax Limit -->		192,282,229 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> Somerset	27.5000	28.6800	4.30%	Yes	4.3%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	2,367,852
1200 Special Programs - Elementary / Secondary	609,018
1300 Vocational Education	210,000
1400 Other Instructional Programs - Elementary / Secondary	5,912
Total Instruction	\$3,192,782
2000 Support Services	
2100 Support Services - Students	282,682
2200 Support Services - Instructional Staff	30,399
2300 Support Services - Administration	505,743
2400 Support Services - Pupil Health	107,209
2500 Support Services - Business	176,106
2600 Operation and Maintenance of Plant Services	510,730
2700 Student Transportation Services	565,155
2800 Support Services - Central	131,665
2900 Other Support Services	2,000
Total Support Services	\$2,311,689
3000 Operation of Non-Instructional Services	
3200 Student Activities	97,720
3300 Community Services	250
Total Operation of Non-Instructional Services	\$97,970
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	42,104
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$192,104
Total Estimated Expenditures and Other Financing Uses	\$5,794,545

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,232,440
200 Personnel Services - Employee Benefits	949,312
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	20,000
500 Other Purchased Services	88,000
600 Supplies	71,000
700 Property	2,500
800 Other Objects	3,600
Total Regular Programs - Elementary / Secondary	\$2,367,852
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	300,986
200 Personnel Services - Employee Benefits	184,037
300 Purchased Professional and Technical Services	21,100
500 Other Purchased Services	101,695
600 Supplies	1,200
Total Special Programs - Elementary / Secondary	\$609,018
1300 <u>Vocational Education</u>	
500 Other Purchased Services	210,000
Total Vocational Education	\$210,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	600
200 Personnel Services - Employee Benefits	252
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	60
Total Other Instructional Programs - Elementary / Secondary	\$5,912
Total Instruction	\$3,192,782
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	100,087
200 Personnel Services - Employee Benefits	64,795
300 Purchased Professional and Technical Services	114,100
400 Purchased Property Services	1,000
500 Other Purchased Services	700
600 Supplies	2,000
Total Support Services - Students	\$282,682
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	13,386
200 Personnel Services - Employee Benefits	16,213
600 Supplies	800
Total Support Services - Instructional Staff	\$30,399
2300 <u>Support Services - Administration</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	254,681
200 Personnel Services - Employee Benefits	176,137
300 Purchased Professional and Technical Services	43,500
400 Purchased Property Services	2,800
500 Other Purchased Services	12,700
600 Supplies	525
800 Other Objects	15,400
Total Support Services - Administration	\$505,743
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	29,170
200 Personnel Services - Employee Benefits	34,489
300 Purchased Professional and Technical Services	40,750
500 Other Purchased Services	100
600 Supplies	1,200
700 Property	500
800 Other Objects	1,000
Total Support Services - Pupil Health	\$107,209
2500 Support Services - Business	
100 Personnel Services - Salaries	60,448
200 Personnel Services - Employee Benefits	75,458
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	2,000
500 Other Purchased Services	7,650
600 Supplies	300
800 Other Objects	250
Total Support Services - Business	\$176,106
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	143,890
200 Personnel Services - Employee Benefits	110,515
300 Purchased Professional and Technical Services	1,400
400 Purchased Property Services	127,625
500 Other Purchased Services	69,800
600 Supplies	49,500
700 Property	6,000
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$510,730
2700 Student Transportation Services	
500 Other Purchased Services	564,955
800 Other Objects	200
Total Student Transportation Services	\$565,155
2800 Support Services - Central	
100 Personnel Services - Salaries	73,211
200 Personnel Services - Employee Benefits	57,954
300 Purchased Professional and Technical Services	500
Total Support Services - Central	\$131,665

<u>Description</u>	<u>Amount</u>
2900 Other Support Services	
500 Other Purchased Services	2,000
Total Other Support Services	\$2,000
Total Support Services	\$2,311,689
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	33,265
200 Personnel Services - Employee Benefits	14,955
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	500
500 Other Purchased Services	20,000
600 Supplies	10,000
700 Property	4,000
800 Other Objects	3,000
Total Student Activities	\$97,720
3300 Community Services	
800 Other Objects	250
Total Community Services	\$250
Total Operation of Non-Instructional Services	\$97,970
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	42,104
Total Interfund Transfers - Out	\$42,104
5900 Budgetary Reserve	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$192,104
TOTAL EXPENDITURES	\$5,794,545

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	5,000	5,000
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 Cash and Short-Term Investments	\$5,000	\$5,000

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		
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TOTAL CASH AND INVESTMENTS	\$5,000	\$5,000
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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

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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		

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	100	100
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	\$100	\$100

TOTAL INDEBTEDNESS	\$100	\$100
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,702,710
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,702,710
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,852,710