

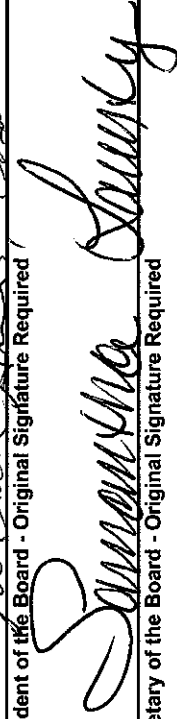
FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2022



President of the Board - Original Signature Required

Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

Samantha C Laverly

Contact Person

s_laverly@union.k12.pa.us

Email Address

Date

6/15/2022

Date

6/15/22

Date

6/15/22

(724)658-4775

Telephone

Extn :2303

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Union Area SD	COUNTY : Lawrence	AUN : 104377003
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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	\$13607231
Ending Unassigned Fund Balance	\$881880
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.48%

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 6/15/22
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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 : Union Area SD	County : Lawrence	AUN Number : 104377003
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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 5/18/2022
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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.	Budget Reserve for items or expenses not anticipated.
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.	Unassigned for any operating expenditures that is not planned.
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 PSERS, Medical, and Capital Improvements.

<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	3,671,219	
0850 Unassigned Fund Balance	1,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,671,219</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,409,941	
7000 Revenue from State Sources	7,857,449	
8000 Revenue from Federal Sources	897,509	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$13,164,899</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$17,836,118</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,044,726
6113 Public Utility Realty Taxes	3,800
6120 Current Per Capita Taxes, Section 679	11,300
6140 Current Act 511 Taxes - Flat Rate Assessments	22,400
6150 Current Act 511 Taxes - Proportional Assessments	525,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	360,000
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	394,215
6920 Contributions and Donations from Private Sources	2,500
6960 Services Provided Other Local Governmental Units / LEAs	26,000
REVENUE FROM LOCAL SOURCES	\$4,409,941
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,135,752
7271 Special Education funds for School-Aged Pupils	657,874
7311 Pupil Transportation Subsidy	185,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,500
7340 State Property Tax Reduction Allocation	317,129
7505 Ready to Learn Block Grant	152,979
7810 State Share of Social Security and Medicare Taxes	250,428
7820 State Share of Retirement Contributions	1,143,787
REVENUE FROM STATE SOURCES	\$7,857,449
REVENUE FROM FEDERAL SOURCES	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	401,222
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	495,437
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	850
REVENUE FROM FEDERAL SOURCES	\$897,509
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	13,164,899

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,044,726	
Amount of Tax Relief for Homestead Exclusions	<u>\$317,129</u>	
Total Approx. Tax Revenue:	\$3,361,855	
Approx. Tax Levy for Tax Rate Calculation:	\$3,738,169	
	Lawrence	Total

2021-22 Data		
a. Assessed Value	\$251,412,470	\$251,412,470
b. Real Estate Mills	14.9200	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$275,507,171	\$275,507,171
d. Assessed Value	\$250,547,570	\$250,547,570
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$3,751,074	\$3,751,074
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$3,751,074	\$3,751,074
(f Total * g)		
i. Base Mills Subject to Index	14.9200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.00000%	89.00000%
k. Tax Levy Needed	\$3,738,169	\$3,738,169
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	14.9200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,738,170	\$3,738,170
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,421,041
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,044,726
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,044,726	
Amount of Tax Relief for Homestead Exclusions	<u>\$317,129</u>	
Total Approx. Tax Revenue:	\$3,361,855	
Approx. Tax Levy for Tax Rate Calculation:	\$3,738,169	
	Lawrence	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.6660	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,925,078	\$3,925,078
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	\$14,114.00	
Number of Homestead/Farmstead Properties	1506	1506
Median Assessed Value of Homestead Properties		\$62,950

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,044,726
Amount of Tax Relief for Homestead Exclusions	<u>\$317,129</u>
Total Approx. Tax Revenue:	\$3,361,855
Approx. Tax Levy for Tax Rate Calculation:	\$3,738,169
	Lawrence
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$317,129	Lowering RE Tax Rate	\$0	\$317,129
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$317,129

<u>CODE</u>									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>				<u>Net Tax Revenue</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>		<u>Exclusions</u>		<u>Percent Collected</u>	<u>Generated By Mills</u>
Lawrence	250,547,570	14.9200	3,738,170					89.00000%	
Totals:	250,547,570		3,738,170	-	317,129	=	3,421,041	X	89.00000% = 3,044,726
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.05					11,300
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		11,300		11,300
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00		11,100		11,100
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
Total Current Act 511 Taxes – Flat Rate Assessments							22,400		22,400
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%		450,000		450,000
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			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							525,000		525,000
Total Act 511, Current Taxes									547,400
Act 511 Tax Limit -->					275,507,171	X	12		3,306,086
					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>									
	Lawrence	14.9200	14.9200	0.00%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679	\$0.05	\$0.05	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		5,935,639
1200 Special Programs - Elementary / Secondary		2,048,405
1300 Vocational Education		328,784
1400 Other Instructional Programs - Elementary / Secondary		57,000
1800 Pre-Kindergarten		83,942
Total Instruction		\$8,453,770
2000 Support Services		
2100 Support Services - Students		480,353
2200 Support Services - Instructional Staff		34,893
2300 Support Services - Administration		1,047,970
2400 Support Services - Pupil Health		177,314
2500 Support Services - Business		343,456
2600 Operation and Maintenance of Plant Services		1,444,303
2700 Student Transportation Services		529,008
2800 Support Services - Central		176,349
Total Support Services		\$4,233,646
3000 Operation of Non-Instructional Services		
3200 Student Activities		437,157
Total Operation of Non-Instructional Services		\$437,157
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		112,658
5200 Interfund Transfers - Out		10,000
5900 Budgetary Reserve		360,000
Total Other Expenditures and Financing Uses		\$482,658
Total Estimated Expenditures and Other Financing Uses		\$13,607,231

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,912,940
200 Personnel Services - Employee Benefits	2,123,258
300 Purchased Professional and Technical Services	171,500
400 Purchased Property Services	500
500 Other Purchased Services	318,261
600 Supplies	382,380
700 Property	26,500
800 Other Objects	300
Total Regular Programs - Elementary / Secondary	\$5,935,639
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	602,829
200 Personnel Services - Employee Benefits	497,191
300 Purchased Professional and Technical Services	121,600
500 Other Purchased Services	785,264
600 Supplies	38,521
800 Other Objects	3,000
Total Special Programs - Elementary / Secondary	\$2,048,405
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	74,065
200 Personnel Services - Employee Benefits	58,719
500 Other Purchased Services	192,000
600 Supplies	4,000
Total Vocational Education	\$328,784
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	57,000
Total Other Instructional Programs - Elementary / Secondary	\$57,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	52,571
200 Personnel Services - Employee Benefits	31,371
Total Pre-Kindergarten	\$83,942
Total Instruction	\$8,453,770
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	262,294
200 Personnel Services - Employee Benefits	194,806
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,000
600 Supplies	15,970
800 Other Objects	1,283
Total Support Services - Students	\$480,353
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	18,214
200 Personnel Services - Employee Benefits	8,159
300 Purchased Professional and Technical Services	5,520
600 Supplies	3,000
Total Support Services - Instructional Staff	\$34,893
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	564,845
200 Personnel Services - Employee Benefits	379,250
300 Purchased Professional and Technical Services	64,250
500 Other Purchased Services	9,200
600 Supplies	15,150
800 Other Objects	15,275
Total Support Services - Administration	\$1,047,970
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	100,242
200 Personnel Services - Employee Benefits	71,512
500 Other Purchased Services	500
600 Supplies	2,400
700 Property	1,000
800 Other Objects	1,660
Total Support Services - Pupil Health	\$177,314
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	144,482
200 Personnel Services - Employee Benefits	140,224
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	17,000
500 Other Purchased Services	35,750
600 Supplies	1,200
700 Property	1,000
800 Other Objects	3,300
Total Support Services - Business	\$343,456
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	377,940
200 Personnel Services - Employee Benefits	285,097
300 Purchased Professional and Technical Services	85,000
400 Purchased Property Services	295,629
500 Other Purchased Services	91,700
600 Supplies	178,937
700 Property	130,000
Total Operation and Maintenance of Plant Services	\$1,444,303
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	230,000
200 Personnel Services - Employee Benefits	95,846
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	10,000

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Description	Amount
500 Other Purchased Services	14,047
600 Supplies	120,000
700 Property	55,615
800 Other Objects	1,500
Total Student Transportation Services	\$529,008
2800 Support Services - Central	
100 Personnel Services - Salaries	57,665
200 Personnel Services - Employee Benefits	29,847
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	2,000
600 Supplies	11,837
Total Support Services - Central	\$176,349
Total Support Services	\$4,233,646
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	208,761
200 Personnel Services - Employee Benefits	77,765
300 Purchased Professional and Technical Services	20,800
500 Other Purchased Services	8,900
600 Supplies	79,881
700 Property	25,000
800 Other Objects	16,050
Total Student Activities	\$437,157
Total Operation of Non-Instructional Services	\$437,157
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	112,658
Total Debt Service / Other Expenditures and Financing Uses	\$112,658
5200 Interfund Transfers - Out	
900 Other Uses of Funds	10,000
Total Interfund Transfers - Out	\$10,000
5900 Budgetary Reserve	
800 Other Objects	360,000
Total Budgetary Reserve	\$360,000
Total Other Expenditures and Financing Uses	\$482,658
TOTAL EXPENDITURES	\$13,607,231

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	4,570,137	4,246,137
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	\$4,570,137	\$4,246,137

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		

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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	\$4,570,137	\$4,246,137

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		650,000
0530 Lease-Purchase Obligations	42,644	21,322
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	22,138,535	22,071,373
0599 Other Noncurrent Liabilities		
Total General Fund	\$22,181,179	\$22,742,695
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		

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<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 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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<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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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	\$22,181,179	\$22,742,695

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<u>Short-Term Payables</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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$22,181,179	\$22,742,695

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,347,007
0850 Unassigned Fund Balance	881,880
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,228,887
5900 Budgetary Reserve	360,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,588,887