

**FINAL GENERAL FUND BUDGET**

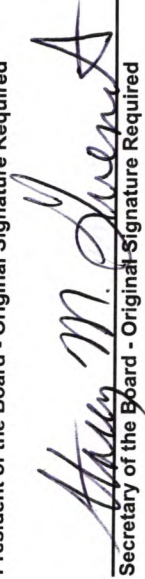
Fiscal Year 2022-2023

General Fund Budget Approval

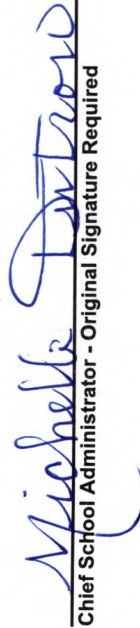
Date of Adoption of the General Fund Budget: 06/20/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Erick L JOHNSTON

Contact Person

ejohnston@westbranch.org

Email Address

Date

6/21/22

Date

6-21-22

Date

6-21-22

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Branch Area SD	COUNTY : Clearfield	AUN : 110179003
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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 ☐

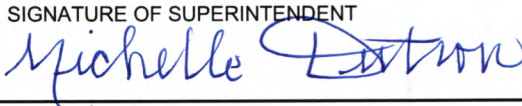
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$20499957
Ending Unassigned Fund Balance	\$1634120
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.97%

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 6-21-22
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> West Branch Area SD	<b>County :</b> Clearfield	<b>AUN Number :</b> 110179003
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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> <i>6/21/2022</i>
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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>
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 school district maintains an Unassigned Fund Balance to ensure that the district meets its monthly cash flow needs for vendor payments and payroll, and to maintain a reserve for unknown events such as a PA budget not being passed in a timely manner.
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 West Brand ASD School Board has committed \$2M to future PSERS expenditures, and approximately \$3.4M for future capital projects.
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 administration of WBASD has earmarked, Assigned, approximately \$60k for band and athletic future expenses.

<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	266,715	
0830 Committed Fund Balance	3,448,862	
0840 Assigned Fund Balance	59,341	
0850 Unassigned Fund Balance	4,192,234	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$7,700,437</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	5,716,575	
7000 Revenue from State Sources	12,287,001	
8000 Revenue from Federal Sources	1,929,604	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$19,933,180</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$27,633,617</u></b>

LEA : 110179003      West Branch Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,927,589
6113 Public Utility Realty Taxes	4,768
6114 Payments in Lieu of Current Taxes - State / Local	49,167
6120 Current Per Capita Taxes, Section 679	16,505
6140 Current Act 511 Taxes - Flat Rate Assessments	35,661
6150 Current Act 511 Taxes - Proportional Assessments	772,779
6400 Delinquencies on Taxes Levied / Assessed by the LEA	333,657
6500 Earnings on Investments	21,400
6700 Revenues from LEA Activities	31,826
6800 Revenues from Intermediary Sources / Pass-Through Funds	485,648
6910 Rentals	4,800
6940 Tuition from Patrons	500
6990 Refunds and Other Miscellaneous Revenue	32,275
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$5,716,575</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,749,876
7112 Basic Education Funding-Social Security	335,915
7271 Special Education funds for School-Aged Pupils	880,623
7311 Pupil Transportation Subsidy	715,399
7312 Nonpublic and Charter School Pupil Transportation Subsidy	4,235
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	266,302
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,804
7340 State Property Tax Reduction Allocation	356,305
7505 Ready to Learn Block Grant	237,979
7820 State Share of Retirement Contributions	1,729,563
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,287,001</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	439,899
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	39,293
8517 NCLB, Title IV - 21St Century Schools	33,429
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	406,355
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	719,039
8745 GEER II - Governor's Emergency Education Relief Fund	94,878
8751 ARP ESSER Learning Loss	56,563

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8752 ARP ESSER Summer Programs	56,563
8753 ARP ESSER Afterschool Programs	56,564
8754 ARP ESSER Homeless Children and Youth Funds	3,920
8755 ARP ESSER Emergency Relief for Other Educational Entities	208
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	20,000
Reimbursements (Access)	
8820 Medical Assistance Reimbursement for Administrative Claiming	2,893
(Quarterly) Program	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,929,604</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>19,933,180</b>

Act 1 Index (current): 4.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,927,916		
Amount of Tax Relief for Homestead Exclusions	<u>\$356,305</u>		
Total Approx. Tax Revenue:	\$4,284,221		
Approx. Tax Levy for Tax Rate Calculation:	\$4,676,842		
	Clearfield	Clinton	Total

2021-22 Data			
a. Assessed Value	\$43,753,954	\$8,320,700	\$52,074,654
b. Real Estate Mills	101.1600	12.6100	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$302,657,758	\$7,072,084	\$309,729,842
d. Assessed Value	\$44,079,891	\$8,396,500	\$52,476,391
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$4,426,150	\$104,924	\$4,531,074
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	97.71669%	2.28331%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$4,427,616	\$103,458	\$4,531,074
(f Total * g)			
i. Base Mills Subject to Index	101.1935	12.6100	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	90.92000%	90.60000%	90.91269%
k. Tax Levy Needed	\$4,570,055	\$106,787	\$4,676,842
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	103.6700	12.7100	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$4,569,762	\$106,720	\$4,676,482
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,320,177
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$3,927,589
(n * Est. Pct. Collection)			



Act 1 Index (current): 4.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
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Approx. Tax Revenue from RE Taxes:	\$3,927,916		
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Total Approx. Tax Revenue:	\$4,284,221		
Approx. Tax Levy for Tax Rate Calculation:	\$4,676,842		
	Clearfield	Clinton	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	106.1519	13.2278	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,679,164	\$111,067	\$4,790,231
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$1,595.00	\$13,008.00	
Number of Homestead/Farmstead Properties	2159	8	2167
Median Assessed Value of Homestead Properties			\$55,600

Act 1 Index (current): 4.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,927,916		
Amount of Tax Relief for Homestead Exclusions	<u>\$356,305</u>		
Total Approx. Tax Revenue:	\$4,284,221		
Approx. Tax Levy for Tax Rate Calculation:	\$4,676,842		
	Clearfield	Clinton	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$356,305	Lowering RE Tax Rate	\$0	\$356,305
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$356,305

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 110179003      West Branch Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 6/22/2022 9:47:28 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Clearfield	44,079,891	103.6700	4,569,762			90.92000%	
Clinton	8,396,500	12.7100	106,720			90.60000%	
Totals:	52,476,391		4,676,482	- 356,305	= 4,320,177	X 90.91269%	= 3,927,589
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	16,505		
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	24,500	16,505
6142	Current Act 511 Occupation Taxes– Flat Rate			\$10.00	\$0.00	32,540	14,590
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	7,500	4,566
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						64,540	35,661
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%	750,000	704,135
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	68,644
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						825,000	772,779
Total Act 511, Current Taxes							808,440
Act 511 Tax Limit    -->				309,729,842		X 12	3,716,758
				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>									
	Clearfield	101.1935	103.6700	2.45%	Yes	4.9%				
	Clinton	12.6100	12.7100	0.80%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	4.9%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

LEA : 110179003      West Branch Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,081,383
1200 Special Programs - Elementary / Secondary	3,133,010
1300 Vocational Education	992,178
1400 Other Instructional Programs - Elementary / Secondary	117,670
1500 Nonpublic School Programs	5,463
1800 Pre-Kindergarten	273,424
<b>Total Instruction</b>	<b>\$12,603,128</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	662,193
2200 Support Services - Instructional Staff	960,704
2300 Support Services - Administration	1,178,450
2400 Support Services - Pupil Health	248,333
2500 Support Services - Business	344,615
2600 Operation and Maintenance of Plant Services	1,819,433
2700 Student Transportation Services	1,062,086
<b>Total Support Services</b>	<b>\$6,275,814</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	408,110
3300 Community Services	6,960
<b>Total Operation of Non-Instructional Services</b>	<b>\$415,070</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,153,945
5200 Interfund Transfers - Out	52,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,205,945</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$20,499,957</b>

LEA : 110179003     West Branch Area SD

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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	4,074,078
200 Personnel Services - Employee Benefits	2,897,593
300 Purchased Professional and Technical Services	195,812
400 Purchased Property Services	5,500
500 Other Purchased Services	457,507
600 Supplies	190,159
700 Property	242,293
800 Other Objects	18,441
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,081,383</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,237,895
200 Personnel Services - Employee Benefits	815,599
300 Purchased Professional and Technical Services	139,844
500 Other Purchased Services	916,482
600 Supplies	22,390
800 Other Objects	800
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,133,010</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	992,178
<b>Total Vocational Education</b>	<b>\$992,178</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	21,975
200 Personnel Services - Employee Benefits	9,429
500 Other Purchased Services	86,266
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$117,670</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
100 Personnel Services - Salaries	1,500
300 Purchased Professional and Technical Services	3,963
<b>Total Nonpublic School Programs</b>	<b>\$5,463</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	154,926
200 Personnel Services - Employee Benefits	94,111
300 Purchased Professional and Technical Services	8,167
500 Other Purchased Services	2,800
600 Supplies	13,420
<b>Total Pre-Kindergarten</b>	<b>\$273,424</b>
<b>Total Instruction</b>	<b>\$12,603,128</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	321,472
200 Personnel Services - Employee Benefits	263,838

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	65,600
500	Other Purchased Services	5,823
600	Supplies	4,460
800	Other Objects	1,000
<b>Total Support Services - Students</b>		<b>\$662,193</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100	Personnel Services - Salaries	410,552
200	Personnel Services - Employee Benefits	260,901
300	Purchased Professional and Technical Services	90,129
400	Purchased Property Services	20,000
500	Other Purchased Services	22,650
600	Supplies	117,632
700	Property	10,000
800	Other Objects	28,840
<b>Total Support Services - Instructional Staff</b>		<b>\$960,704</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	598,204
200	Personnel Services - Employee Benefits	400,969
300	Purchased Professional and Technical Services	71,277
500	Other Purchased Services	16,530
600	Supplies	40,231
800	Other Objects	51,239
<b>Total Support Services - Administration</b>		<b>\$1,178,450</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	85,773
200	Personnel Services - Employee Benefits	46,370
300	Purchased Professional and Technical Services	107,865
400	Purchased Property Services	500
500	Other Purchased Services	875
600	Supplies	6,300
800	Other Objects	650
<b>Total Support Services - Pupil Health</b>		<b>\$248,333</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	166,441
200	Personnel Services - Employee Benefits	146,414
300	Purchased Professional and Technical Services	850
500	Other Purchased Services	9,360
600	Supplies	18,330
800	Other Objects	3,220
<b>Total Support Services - Business</b>		<b>\$344,615</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	576,590
200	Personnel Services - Employee Benefits	518,164
300	Purchased Professional and Technical Services	45,401
400	Purchased Property Services	293,555

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	55,150
600 Supplies	314,349
700 Property	3,580
800 Other Objects	12,644
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,819,433</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,059,286
600 Supplies	2,800
<b>Total Student Transportation Services</b>	<b>\$1,062,086</b>
<b>Total Support Services</b>	<b>\$6,275,814</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	186,489
200 Personnel Services - Employee Benefits	82,736
300 Purchased Professional and Technical Services	24,275
400 Purchased Property Services	12,010
500 Other Purchased Services	46,125
600 Supplies	41,916
800 Other Objects	14,559
<b>Total Student Activities</b>	<b>\$408,110</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	6,960
<b>Total Community Services</b>	<b>\$6,960</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$415,070</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	75,734
900 Other Uses of Funds	1,078,211
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,153,945</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	52,000
<b>Total Interfund Transfers - Out</b>	<b>\$52,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,205,945</b>
<b>TOTAL EXPENDITURES</b>	<b>\$20,499,957</b>



LEA : 110179003     West Branch Area SD

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	8,897,071	7,556,000
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	19,577	22,500
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	161,646	154,200
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	39,664	41,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,117,958	\$7,773,700

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	\$9,117,958	\$7,773,700

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	5,696,000	4,771,000
0520 Extended-Term Financing Agreements Payable	453,199	260,962
0530 Lease-Purchase Obligations	51,726	
0540 Accumulated Compensated Absences	309,111	325,425
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,913,774	5,010,000
0599 Other Noncurrent Liabilities	24,623,513	24,978,500
<b>Total General Fund</b>	<b>\$36,047,323</b>	<b>\$35,345,887</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$36,047,323	\$35,345,887

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	2,857,528	
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	47,196	
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	39,664	
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$2,944,388	
TOTAL INDEBTEDNESS	\$38,991,711	\$35,345,887



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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	266,715
0830 Committed Fund Balance	5,448,862
0840 Assigned Fund Balance	50,678
0850 Unassigned Fund Balance	1,634,120
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,133,660
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,400,375