

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jessica Drylie

(724)796-1551

Extn :2420

Contact Person

Telephone

Extension

jdrylie@fortcherry.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fort Cherry SD	COUNTY : Washington	AUN : 101632403
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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	\$20794067
Ending Unassigned Fund Balance	\$1186053
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.70%

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
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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 : Fort Cherry SD	County : Washington	AUN Number : 101632403
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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 <i>Jacob C. McKay</i>	DATE <i>5/23/2022</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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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: \$37,143.00 Function 2800, Object 200: \$40,071.00	3rd year Tech Assistant benefits are more than his salary
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.	Funds set aside for deficit budget and/or unforeseen circumstances
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds assigned for Capital Projects, future PSERS rate increase, Technology, and next years budget deficit

ITEM AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year

810 Nonspendable Fund Balance	
820 Restricted Fund Balance	
830 Committed Fund Balance	
840 Assigned Fund Balance	4,556,589
850 Unassigned Fund Balance	1,221,907

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year

\$5,778,496

Estimated Revenues And Other Financing Sources

3000 Revenue from Local Sources	9,198,997
7000 Revenue from State Sources	10,826,320
3000 Revenue from Federal Sources	732,896
3000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$20,758,213

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$26,536,709

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,344,143
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	7,500
6120 Current Per Capita Taxes, Section 679	21,600
6140 Current Act 511 Taxes - Flat Rate Assessments	21,600
6150 Current Act 511 Taxes - Proportional Assessments	1,101,620
6400 Delinquencies on Taxes Levied / Assessed by the LEA	158,500
6500 Earnings on Investments	5,500
6700 Revenues from LEA Activities	20,750
6800 Revenues from Intermediary Sources / Pass-Through Funds	225,000
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	202,784
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$9,198,997
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,719,541
7112 Basic Education Funding-Social Security	330,594
7220 Vocational Education	63,164
7271 Special Education funds for School-Aged Pupils	974,948
7311 Pupil Transportation Subsidy	520,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	569,168
7505 Ready to Learn Block Grant	186,506
7820 State Share of Retirement Contributions	1,444,399
REVENUE FROM STATE SOURCES	\$10,826,320
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	130,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,000
8517 NCLB, Title IV - 21st Century Schools	10,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	521,206
8751 ARP ESSER Learning Loss	11,050
8752 ARP ESSER Summer Programs	6,070
8753 ARP ESSER Afterschool Programs	6,070

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	18,500
REVENUE FROM FEDERAL SOURCES	\$732,896
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,758,213

Act 1 Index (current): 4.4%
Calculation Method:

Approx. Tax Revenue from RE Taxes:
Amount of Tax Relief for Homestead Exclusions
Total Approx. Tax Revenue:
Approx. Tax Levy for Tax Rate Calculation:

\$7,344,143
\$569,168
\$7,913,311
\$8,219,317

Section 672.1 Method Choice: (a)(2)

Allegheny Washington Total

2021-22 Data	
a. Assessed Value	\$580,604,370
b. Real Estate Mills	13.4347
I. 2022-23 Data	
c. 2020 STEB Market Value	\$505,964,693
d. Assessed Value	\$586,014,190
e. Assessed Value of New Constr/ Renov	\$0

2021-22 Calculations	
f. 2021-22 Tax Levy (a * b)	\$7,800,245

2022-23 Calculations	
g. Percent of Total Market Value	100.000000%
h. Rebalanced 2021-22 Tax Levy (f Total * g)	\$7,800,245
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	13.4347

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.000000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$8,219,317
I. 2022-23 Real Estate Tax Rate (k / d * 1000)	14.0258

III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$8,219,317
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$7,650,149
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$7,344,143

act 1 Index (current): 4.4%
 Calculation Method:

Approx. Tax Revenue from RE Taxes:
 Amount of Tax Relief for Homestead Exclusions
 Total Approx. Tax Revenue:
 Approx. Tax Levy for Tax Rate Calculation:

Rate	Section 672.1 Method Choice:	(a)(2)
\$7,344,143		
\$569,168		
\$7,913,311		
\$8,219,317		
Allegheny	Washington	Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	14.0258	14.0258	14.0258
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)	\$215,081	\$8,004,236	\$8,219,317
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

Assessed Value Exclusion per Homestead	\$19,178.94	\$19,178.94
Number of Homestead/Farmstead Properties	103	2009
Median Assessed Value of Homestead Properties		2112
		\$138,300

Act 1 Index (current): 4.4%
Allocation Method:

Approx. Tax Revenue from RE Taxes: \$7,344,143
Amount of Tax Relief for Homestead Exclusions: \$569,168
Total Approx. Tax Revenue: \$7,913,311
Approx. Tax Levy for Tax Rate Calculation: \$8,219,317

	Rate	Section 672.1 Method Choice: (a)/(2)
Allegheeny	Washington	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$569,168	Lowering RE Tax Rate
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources		\$569,168

CODE	County Name	Current Real Estate Taxes	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
111	Allegheny		15,334,700	14.0258	215,081			96.000000%	
	Washington		570,679,490	14.0258	8,004,236			96.000000%	
totals:			586,014,190		8,219,317	569,168	7,650,149	96.000000%	7,344,143

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$5.00			21,600
6140				
6141	\$5.00		21,600	21,600
6142	\$0.00		0	0
6143	\$0.00		0	0
6144	\$0.00		0	0
6145	\$0.00		0	0
6146	\$0.00		0	0
6149	\$0.00		0	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
Total Current Act 511 Taxes – Flat Rate Assessments			21,600	21,600
6150				
6151	0.500%	0.000%	1,001,620	1,001,620
6152	0.000	0.000	0	0
6153	0.500%	0.000%	100,000	100,000
6154	0.000%	0.000%	0	0
6155	0.000	0.000	0	0
6156	0.000%	0.000%	0	0
6157	0.000	0.000	0	0
6159	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments			1,101,620	1,101,620
Total Act 511, Current Taxes			1,123,220	1,123,220
Act 511 Tax Limit -->	505,964,693	X	12	6,071,576
	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>									
	Allegheny	13.4347	14.0258	4.40%	Yes	4.4%				
	Washington	13.4347	14.0258	4.40%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes—Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes—Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

Description

Amount

000 Instruction		
1100 Regular Programs - Elementary / Secondary	8,659,059	
1200 Special Programs - Elementary / Secondary	3,265,744	
1300 Vocational Education	516,861	
1400 Other Instructional Programs - Elementary / Secondary	500	
Total Instruction	\$12,442,164	
000 Support Services		
2100 Support Services - Students	571,105	
2200 Support Services - Instructional Staff	420,956	
2300 Support Services - Administration	1,158,528	
2400 Support Services - Pupil Health	208,208	
2500 Support Services - Business	536,105	
2600 Operation and Maintenance of Plant Services	2,533,020	
2700 Student Transportation Services	1,321,387	
2800 Support Services - Central	281,934	
2900 Other Support Services	11,330	
Total Support Services	\$7,042,573	
000 Operation of Non-Instructional Services		
3200 Student Activities	550,711	
3300 Community Services	5,500	
Total Operation of Non-Instructional Services	\$556,211	
000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses	553,119	
5200 Interfund Transfers - Out	200,000	
Total Other Expenditures and Financing Uses	\$753,119	
Total Estimated Expenditures and Other Financing Uses	\$20,794,067	

Description

Amount

1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,304,912
200 Personnel Services - Employee Benefits	3,273,071
300 Purchased Professional and Technical Services	112,000
400 Purchased Property Services	1,000
500 Other Purchased Services	671,576
600 Supplies	268,500
700 Property	24,000
800 Other Objects	4,000
Total Regular Programs - Elementary / Secondary	\$8,659,059
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,066,275
200 Personnel Services - Employee Benefits	795,019
300 Purchased Professional and Technical Services	520,900
400 Purchased Property Services	1,000
500 Other Purchased Services	855,850
600 Supplies	22,050
700 Property	3,200
800 Other Objects	1,450
Total Special Programs - Elementary / Secondary	\$3,265,744
1300 Vocational Education	
100 Personnel Services - Salaries	174,366
200 Personnel Services - Employee Benefits	123,231
300 Purchased Professional and Technical Services	700
500 Other Purchased Services	193,664
600 Supplies	19,400
700 Property	2,500
800 Other Objects	3,000
Total Vocational Education	\$516,861
1400 Other Instructional Programs - Elementary / Secondary	
500 Other Purchased Services	500
Total Other Instructional Programs - Elementary / Secondary	\$500
Total Instruction	\$12,442,164
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	311,720
200 Personnel Services - Employee Benefits	237,135
500 Other Purchased Services	1,200
600 Supplies	10,600
800 Other Objects	10,450
Total Support Services - Students	\$571,105
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	19,100

Description	Amount
200 Personnel Services - Employee Benefits	139,152
300 Purchased Professional and Technical Services	73,056
500 Other Purchased Services	1,900
600 Supplies	20,150
700 Property	1,000
800 Other Objects	1,500
Total Support Services - Instructional Staff	\$420,956
2300 Support Services - Administration	
100 Personnel Services - Salaries	570,752
200 Personnel Services - Employee Benefits	296,091
300 Purchased Professional and Technical Services	117,200
400 Purchased Property Services	66,500
500 Other Purchased Services	69,095
600 Supplies	13,270
700 Property	1,000
800 Other Objects	24,620
Total Support Services - Administration	\$1,158,528
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	120,899
200 Personnel Services - Employee Benefits	78,259
300 Purchased Professional and Technical Services	1,250
400 Purchased Property Services	1,500
600 Supplies	5,300
700 Property	1,000
Total Support Services - Pupil Health	\$208,208
2500 Support Services - Business	
100 Personnel Services - Salaries	203,719
200 Personnel Services - Employee Benefits	159,886
300 Purchased Professional and Technical Services	9,250
500 Other Purchased Services	139,750
600 Supplies	22,500
800 Other Objects	1,000
Total Support Services - Business	\$536,105
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,019,085
200 Personnel Services - Employee Benefits	751,880
300 Purchased Professional and Technical Services	21,500
400 Purchased Property Services	367,100
500 Other Purchased Services	102,105
600 Supplies	245,250
700 Property	25,000
800 Other Objects	1,100
Total Operation and Maintenance of Plant Services	\$2,533,020
2700 Student Transportation Services	
100 Personnel Services - Salaries	5,000

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,137
500 Other Purchased Services	1,296,500
600 Supplies	6,750
700 Property	11,000
Total Student Transportation Services	\$1,321,387
2800 Support Services - Central	
100 Personnel Services - Salaries	37,143
200 Personnel Services - Employee Benefits	40,071
300 Purchased Professional and Technical Services	74,470
400 Purchased Property Services	35,000
500 Other Purchased Services	250
600 Supplies	95,000
Total Support Services - Central	\$281,934
2900 Other Support Services	
500 Other Purchased Services	11,330
Total Other Support Services	\$11,330
Total Support Services	\$7,042,573
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	227,196
200 Personnel Services - Employee Benefits	97,915
300 Purchased Professional and Technical Services	71,400
400 Purchased Property Services	16,700
500 Other Purchased Services	44,500
600 Supplies	60,500
700 Property	20,500
800 Other Objects	12,000
Total Student Activities	\$550,711
3300 Community Services	
800 Other Objects	5,500
Total Community Services	\$5,500
Total Operation of Non-Instructional Services	\$556,211
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	328,119
900 Other Uses of Funds	225,000
Total Debt Service / Other Expenditures and Financing Uses	\$553,119
5200 Interfund Transfers - Out	
900 Other Uses of Funds	200,000
Total Interfund Transfers - Out	\$200,000
Total Other Expenditures and Financing Uses	\$753,119
TOTAL EXPENDITURES	\$20,794,067

Long-Term Investments

06/30/2022 Estimate **06/30/2023 Projection**

General Fund	4,550,000	4,325,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	5,866	6,085
Athletic / School-Sponsored Extra Curricular Activities Fund	27,295	26,000
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	1,756,781	1,850,000
Other Capital Projects Fund	2,000,218	1,398,208
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	105,300	95,780
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,445,460	\$7,701,073

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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2022 Estimate

\$8,445,460

06/30/2023 Projection

\$7,701,073

Long-Term Indebtedness

General Fund

	06/30/2022 Estimate	06/30/2023 Projection
0510 Bonds Payable	10,270,000	10,075,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	357,204	272,204
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,623,020	4,675,050
0599 Other Noncurrent Liabilities		
Total General Fund	\$15,250,224	\$15,022,254

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

- 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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Long-Term Indebtedness		
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	\$15,250,224	\$15,022,254
Total Long-Term Indebtedness		

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

	\$15,250,224	\$15,022,254
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TOTAL INDEBTEDNESS

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,556,589
0840 Assigned Fund Balance	1,186,053
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,742,642

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve \$5,742,642