

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022


President of the Board - Original Signature Required6/29/2022
Date
Secretary of the Board - Original Signature Required6/29/2022
Date
Chief School Administrator - Original Signature Required6/29/2022
Date

Jennilee Shores

Contact Person

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Extension

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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 : Athens Area SD	COUNTY : Bradford	AUN : 117080503
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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	\$48054132
Ending Unassigned Fund Balance	\$10048062
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	21.81%

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 6/29/2022
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DUE DATE: AUGUST 15, 2022

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Athens Area SD	County : Bradford	AUN Number : 117080503
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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 
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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.	Represents ending fund balance

<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	337,613	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	8,283,005	
0850 Unassigned Fund Balance	1,765,040	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,048,045</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	17,634,919	
7000 Revenue from State Sources	23,762,407	
8000 Revenue from Federal Sources	4,336,823	
9000 Other Financing Sources	320,000	
Total Estimated Revenues And Other Financing Sources		<u>\$46,054,149</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$56,102,194</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,114,037
6112 Interim Real Estate Taxes	32,229
6113 Public Utility Realty Taxes	15,494
6114 Payments in Lieu of Current Taxes - State / Local	13,747
6150 Current Act 511 Taxes - Proportional Assessments	3,255,037
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,006,582
6500 Earnings on Investments	89,037
6700 Revenues from LEA Activities	36,432
6800 Revenues from Intermediary Sources / Pass-Through Funds	565,599
6910 Rentals	42,822
6920 Contributions and Donations from Private Sources	29,367
6940 Tuition from Patrons	327,457
6990 Refunds and Other Miscellaneous Revenue	107,079
REVENUE FROM LOCAL SOURCES	\$17,634,919
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,465,151
7112 Basic Education Funding-Social Security	821,368
7160 Tuition for Orphans Subsidy	68,204
7220 Vocational Education	48,412
7271 Special Education funds for School-Aged Pupils	2,019,979
7311 Pupil Transportation Subsidy	1,355,165
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,165
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	592,915
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,326
7340 State Property Tax Reduction Allocation	1,168,070
7360 Safe Schools	22,360
7505 Ready to Learn Block Grant	418,272
7820 State Share of Retirement Contributions	3,733,020
REVENUE FROM STATE SOURCES	\$23,762,407
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	620,873
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	76,945
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	2,873
8517 NCLB, Title IV - 21st Century Schools	50,161

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8519 NCLB, Title VI - Flexibility and Accountability	10,194
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	3,361,954
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	214,023
REVENUE FROM FEDERAL SOURCES	\$4,336,823
OTHER FINANCING SOURCES	
9330 Capital Projects Fund Transfers	320,000
OTHER FINANCING SOURCES	\$320,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	48,054,149

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$12,114,037

Amount of Tax Relief for Homestead Exclusions \$1,168,070

Total Approx. Tax Revenue: \$13,282,107

Approx. Tax Levy for Tax Rate Calculation: \$14,264,326

Bradford

Total

2021-22 Data

a. Assessed Value \$282,071,663 \$282,071,663

b. Real Estate Mills 50.8000

I. 2022-23 Data

c. 2020 STEB Market Value \$766,073,080 \$766,073,080

d. Assessed Value \$280,793,828 \$280,793,828

e. Assessed Value of New Constr/ Renov \$0 \$0

2021-22 Calculations

f. 2021-22 Tax Levy \$14,329,240 \$14,329,240

(a * b)

2022-23 Calculations

IL g. Percent of Total Market Value 100.00000% 100.00000%

h. Rebalanced 2021-22 Tax Levy \$14,329,240 \$14,329,240

(f Total * g)

i. Base Mills Subject to Index 50.8000

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

J. Weighted Avg. Collection Percentage 92.50000% 92.50000%

k. Tax Levy Needed \$14,264,326 \$14,264,326

(Approx. Tax Levy * g)

I. 2022-23 Real Estate Tax Rate 50.8000

(k / d * 1000)

III. m. Tax Levy Generated by Mills \$14,264,326 \$14,264,326

(I / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$13,096,256

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$12,114,037

(n * Est. Pct. Collection)

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$12,114,037

Amount of Tax Relief for Homestead Exclusions \$1,168,070

Total Approx. Tax Revenue: \$13,282,107

Approx. Tax Levy for Tax Rate Calculation: \$14,264,326

Bradford

Total

Index Maximums		
p. Maximum Mills Based On Index ($l * (1 + \text{Index})$)	53.2892	
q. Mills In Excess of Index (if ($l > p$), ($l - p$))	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$14,963,278	\$14,963,278
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,492.55	
Number of Homestead/Farmstead Properties	3584	3584
Median Assessed Value of Homestead Properties		\$25,150

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$12,114,037
 Amount of Tax Relief for Homestead Exclusions \$1,168,070
 Total Approx. Tax Revenue: \$13,282,107
 Approx. Tax Levy for Tax Rate Calculation: \$14,264,326

Bradford

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,168,070	Lowering RE Tax Rate	\$0	\$1,168,070
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,168,070

CODE6111 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>
Bradford	280,793,828	50.8000	14,264,326			92.50000%	
Totals:	280,793,828		14,264,326	1,168,070	13,096,256 X	92.50000%	12,114,037

	<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>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes— Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
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			0	0
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	1.560%	0.000%	195,871,218	3,055,591
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	19,944,600	199,446
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			215,815,818	3,255,037
Total Act 511, Current Taxes				3,255,037
Act 511 Tax Limit →		766,073,080 X	12	9,192,877
		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> Bradford	50.8000	50.8000	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes—Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.560%	1.560%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.9%				

<u>Description</u>	Page - 1 of 1
<u>Amount</u>	
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
1200 Special Programs - Elementary / Secondary	17,705,037
1300 Vocational Education	6,593,706
1400 Other Instructional Programs - Elementary / Secondary	1,888,810
Total Instruction	340,811
2000 Support Services	\$26,528,384
2100 Support Services - Students	
2200 Support Services - Instructional Staff	2,082,147
2300 Support Services - Administration	1,880,493
2400 Support Services - Pupil Health	2,395,562
2500 Support Services - Business	616,606
2600 Operation and Maintenance of Plant Services	515,615
2700 Student Transportation Services	3,358,489
2800 Support Services - Central	2,206,716
Total Support Services	586,826
3000 Operation of Non-Instructional Services	\$13,642,454
3200 Student Activities	
3300 Community Services	755,408
Total Operation of Non-Instructional Services	23,391
4000 Facilities Acquisition, Construction and Improvement Services	\$778,799
4000 Facilities Acquisition, Construction and Improvement Services	
Total Facilities Acquisition, Construction and Improvement Services	1,296,265
5000 Other Expenditures and Financing Uses	\$1,296,265
5100 Debt Service / Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	3,728,250
Total Other Expenditures and Financing Uses	80,000
Total Estimated Expenditures and Other Financing Uses	\$3,808,250
	\$46,054,132

Description	Page - 1 of 4
1000 Instruction	Amount
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	9,498,212
300 Purchased Professional and Technical Services	6,578,646
400 Purchased Property Services	383,103
500 Other Purchased Services	43,100
600 Supplies	533,354
800 Other Objects	659,947
Total Regular Programs - Elementary / Secondary	8,675
1200 Special Programs - Elementary / Secondary	\$17,705,037
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	2,907,770
300 Purchased Professional and Technical Services	2,515,216
500 Other Purchased Services	664,470
600 Supplies	450,250
800 Other Objects	46,000
Total Special Programs - Elementary / Secondary	10,000
1300 Vocational Education	\$6,593,706
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	652,879
300 Purchased Professional and Technical Services	492,580
400 Purchased Property Services	9,860
500 Other Purchased Services	550
600 Supplies	694,566
700 Property	31,634
800 Other Objects	2,905
Total Vocational Education	3,836
1400 Other Instructional Programs - Elementary / Secondary	\$1,888,810
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	229,300
400 Purchased Property Services	27,861
500 Other Purchased Services	1,500
600 Supplies	34,650
Total Other Instructional Programs - Elementary / Secondary	47,500
Total Instruction	\$340,811
2000 Support Services	\$26,528,364
2100 Support Services - Students	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	1,012,647
300 Purchased Professional and Technical Services	682,324
500 Other Purchased Services	373,126
600 Supplies	4,500
800 Other Objects	8,000
	1,550

Description	Page - 2 of 4
Total Support Services - Students	Amount
2200 Support Services - Instructional Staff	\$2,082,147
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	604,067
300 Purchased Professional and Technical Services	495,026
500 Other Purchased Services	124,000
600 Supplies	8,750
700 Property	523,950
800 Other Objects	124,000
Total Support Services - Instructional Staff	700
2300 Support Services - Administration	\$1,880,493
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	1,140,385
300 Purchased Professional and Technical Services	939,110
500 Other Purchased Services	157,500
600 Supplies	55,600
800 Other Objects	65,867
Total Support Services - Administration	37,100
2400 Support Services - Pupil Health	\$2,395,562
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	297,865
300 Purchased Professional and Technical Services	228,780
400 Purchased Property Services	75,481
500 Other Purchased Services	1,000
600 Supplies	2,000
Total Support Services - Pupil Health	11,500
2500 Support Services - Business	\$616,606
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	194,462
300 Purchased Professional and Technical Services	128,601
500 Other Purchased Services	11,000
600 Supplies	135,402
800 Other Objects	28,500
Total Support Services - Business	17,650
2600 Operation and Maintenance of Plant Services	\$515,615
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	912,569
300 Purchased Professional and Technical Services	887,910
400 Purchased Property Services	240,000
500 Other Purchased Services	572,100
600 Supplies	9,550
700 Property	645,000
800 Other Objects	84,110
Total Operation and Maintenance of Plant Services	7,250
	\$3,358,489

<u>Description</u>	Page - 3 of 4
<u>Amount</u>	
2700 Student Transportation Services	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	22,596
300 Purchased Professional and Technical Services	9,870
500 Other Purchased Services	5,000
600 Supplies	2,156,250
Total Student Transportation Services	13,000
2800 Support Services - Central	\$2,206,716
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	236,498
300 Purchased Professional and Technical Services	142,639
500 Other Purchased Services	27,000
600 Supplies	3,000
Total Support Services - Central	177,689
Total Support Services	\$586,826
3000 Operation of Non-Instructional Services	\$13,642,454
3200 Student Activities	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	320,882
300 Purchased Professional and Technical Services	71,790
400 Purchased Property Services	89,000
500 Other Purchased Services	26,250
600 Supplies	106,000
700 Property	71,000
800 Other Objects	52,986
Total Student Activities	17,500
3300 Community Services	\$755,408
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	21,600
Total Community Services	1,791
Total Operation of Non-Instructional Services	\$23,391
4000 Facilities Acquisition, Construction and Improvement Services	\$778,799
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	
700 Property	235,500
Total Facilities Acquisition, Construction and Improvement Services	1,060,765
Total Facilities Acquisition, Construction and Improvement Services	\$1,296,265
5000 Other Expenditures and Financing Uses	\$1,296,265
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	
Total Debt Service / Other Expenditures and Financing Uses	3,728,250
5200 Interfund Transfers - Out	\$3,728,250

Description	Page - 4 of 4
900 Other Uses of Funds	<u>Amount</u>
Total Interfund Transfers - Out	80,000
Total Other Expenditures and Financing Uses	\$80,000
TOTAL EXPENDITURES	\$3,808,250
	\$46,054,132

Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	10,385,657	10,385,657
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	500,098	340,098
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	\$10,885,755	\$10,725,755

Long-Term Investments

	<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		

<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		\$10,885,755	\$10,725,755

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 Indebtedness06/30/2022 Estimate06/30/2023 Projection

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850**Capital Reserve Fund - \$ 1431**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431**Other Capital Projects Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund**Debt Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Debt Service Fund**Food Service / Cafeteria Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

Long-Term Indebtedness

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

06/30/2022 Estimate06/30/2023 Projection**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

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 Permanent Fund

Total Long-Term Indebtedness

Short-Term Payables

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	3,787,011	3,814,387
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	\$3,787,011	\$3,814,387
TOTAL INDEBTEDNESS	\$3,787,011	\$3,814,387

Account Description	Amounts
0810 Nonspendable Fund Balance	337,613
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	10,048,062
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,048,062
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,385,675