

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

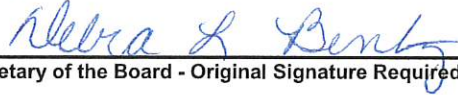
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2021



President of the Board - Original Signature Required

Date



Secretary of the Board - Original Signature Required

Date

6/23/21



Chief School Administrator - Original Signature Required

Date

6/23/21

Laura Shola

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 : Avella Area SD	COUNTY : Washington	AUN : 101630504
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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.

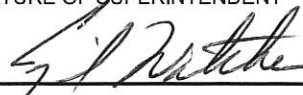
Total Budgeted Expenditures	\$12242426
Ending Unassigned Fund Balance	\$706178
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.76%

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 6/22/22
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DUE DATE: AUGUST 15, 2022

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

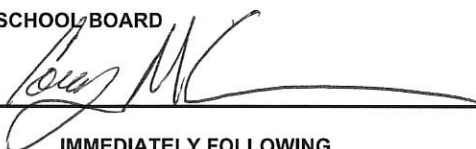
24 PS 6-687(a)(1)

(03/2006)

School District Name : Avella Area SD	County : Washington	AUN Number : 101630504
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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.	The amount reserved is an immaterial amount at less than 1% of the budget. If an unexpected emergency occurs the money will be utilized.
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.	Cash flow needed during July and August for payroll and payables when minimal revenue is received. The District's increased expenditures exceed the revenues received with future obstacles to confront.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for necessary technology upgrades.
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 retirement obligations and athletic activity expenditures.

<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	300,000
0840 Assigned Fund Balance	425,615
0850 Unassigned Fund Balance	1,240,940
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,966,555</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,927,363
7000 Revenue from State Sources	6,989,121
8000 Revenue from Federal Sources	609,205
9000 Other Financing Sources	184,210
Total Estimated Revenues And Other Financing Sources	<u>\$11,709,899</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$13,676,454</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	2,796,423
6113 Public Utility Realty Taxes	3,182
6114 Payments in Lieu of Current Taxes - State / Local	435
6120 Current Per Capita Taxes, Section 679	11,173
6140 Current Act 511 Taxes - Flat Rate Assessments	11,173
6150 Current Act 511 Taxes - Proportional Assessments	483,520
6400 Delinquencies on Taxes Levied / Assessed by the LEA	241,530
6500 Earnings on Investments	36,020
6700 Revenues from LEA Activities	28,195
6800 Revenues from Intermediary Sources / Pass-Through Funds	175,807
6910 Rentals	40,335
6920 Contributions and Donations from Private Sources	24,750
6940 Tuition from Patrons	32,680
6990 Refunds and Other Miscellaneous Revenue	42,140

REVENUE FROM LOCAL SOURCES \$3,927,363

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,352,385
7112 Basic Education Funding-Social Security	198,740
7160 Tuition for Orphans Subsidy	13,610
7220 Vocational Education	8,351
7271 Special Education funds for School-Aged Pupils	589,793
7311 Pupil Transportation Subsidy	455,260
7312 Nonpublic and Charter School Pupil Transportation Subsidy	4,930
7330 Health Services (Medical, Dental, Nurse, Act 25)	8,945
7340 State Property Tax Reduction Allocation	316,988
7505 Ready to Learn Block Grant	105,057
7506 PAsmart Grants	3,500
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,000
7820 State Share of Retirement Contributions	930,562

REVENUE FROM STATE SOURCES \$6,989,121

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	96,749
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	16,490
8517 NCLB, Title IV - 21st Century Schools	10,000

Amount

REVENUE FROM FEDERAL SOURCES

8519 NCLB, Title VI - Flexibility and Accountability	35,861
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	131,797
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	255,894
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	59,404
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,010

REVENUE FROM FEDERAL SOURCES \$609,205

OTHER FINANCING SOURCES

9350 Enterprise Fund Transfers	184,210
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OTHER FINANCING SOURCES \$184,210

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 11,709,899

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,796,423	
Amount of Tax Relief for Homestead Exclusions	<u>\$318,305</u>	
Total Approx. Tax Revenue:	\$3,114,728	
Approx. Tax Levy for Tax Rate Calculation:	\$3,402,142	
	Washington	Total

2021-22 Data		
a. Assessed Value	\$281,627,180	\$281,627,180
b. Real Estate Mills	11.5630	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$248,894,953	\$248,894,953
d. Assessed Value	\$282,096,680	\$282,096,680
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$3,256,455	\$3,256,455
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$3,256,455	\$3,256,455
(f Total * g)		
i. Base Mills Subject to Index	11.5630	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.68000%	90.68000%
k. Tax Levy Needed	\$3,402,142	\$3,402,142
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	12.0602	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,402,142	\$3,402,142
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,083,837
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,796,423
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$2,796,423
Amount of Tax Relief for Homestead Exclusions	<u>\$318,305</u>
Total Approx. Tax Revenue:	\$3,114,728
Approx. Tax Levy for Tax Rate Calculation:	\$3,402,142

Washington	Total
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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.0602	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,402,142	\$3,402,142
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	\$26,158.00	
Number of Homestead/Farmstead Properties	1009	1009
Median Assessed Value of Homestead Properties		\$142,250

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,796,423
Amount of Tax Relief for Homestead Exclusions	<u>\$318,305</u>
Total Approx. Tax Revenue:	\$3,114,728
Approx. Tax Levy for Tax Rate Calculation:	\$3,402,142
	Washington

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$316,988	Lowering RE Tax Rate	\$0		\$316,988
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,317				\$1,317
Amount of Tax Relief from State/Local Sources					\$318,305

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Washington	282,096,680	12.0602	3,402,142			90.68000%	
Totals:	282,096,680		3,402,142	318,305	3,083,837	90.68000%	2,796,423

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		11,173
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	11,600
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes-- Flat Rate Assessments			11,600	11,173
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	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	95,840,000	483,520
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
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			95,840,000	483,520
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Total Act 511, Current Taxes				494,693
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Act 511 Tax Limit -->	248,894,953	X	12	2,986,739
	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> Washington	11.5630	12.0602	4.30%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,025,995
1200 Special Programs - Elementary / Secondary	1,324,649
1300 Vocational Education	700,671
1400 Other Instructional Programs - Elementary / Secondary	2,363
Total Instruction	\$7,053,678
2000 Support Services	
2100 Support Services - Students	228,668
2200 Support Services - Instructional Staff	374,750
2300 Support Services - Administration	1,119,469
2400 Support Services - Pupil Health	136,187
2500 Support Services - Business	323,620
2600 Operation and Maintenance of Plant Services	978,792
2700 Student Transportation Services	754,235
2900 Other Support Services	6,254
Total Support Services	\$3,921,975
3000 Operation of Non-Instructional Services	
3200 Student Activities	450,593
3300 Community Services	1,900
Total Operation of Non-Instructional Services	\$452,493
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	462,093
5200 Interfund Transfers - Out	322,187
5900 Budgetary Reserve	30,000
Total Other Expenditures and Financing Uses	\$814,280
Total Estimated Expenditures and Other Financing Uses	\$12,242,426

2022-2023 Final General Fund Budget

LEA : 101630504 Avella Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,729,116
200 Personnel Services - Employee Benefits	1,987,178
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	6,776
500 Other Purchased Services	201,457
600 Supplies	99,918
800 Other Objects	550
Total Regular Programs - Elementary / Secondary	\$5,025,995
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	481,328
200 Personnel Services - Employee Benefits	367,497
300 Purchased Professional and Technical Services	152,980
500 Other Purchased Services	311,949
600 Supplies	9,578
800 Other Objects	1,317
Total Special Programs - Elementary / Secondary	\$1,324,649
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	208,266
200 Personnel Services - Employee Benefits	157,134
500 Other Purchased Services	311,940
600 Supplies	22,926
800 Other Objects	405
Total Vocational Education	\$700,671
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	750
200 Personnel Services - Employee Benefits	478
500 Other Purchased Services	435
600 Supplies	300
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$2,363
Total Instruction	\$7,053,678
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	106,711
200 Personnel Services - Employee Benefits	67,704
300 Purchased Professional and Technical Services	44,599
500 Other Purchased Services	3,094
600 Supplies	6,500
800 Other Objects	60
Total Support Services - Students	\$228,668
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	85,782

2022-2023 Final General Fund Budget

LEA : 101630504 Avella Area SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	74,126
300 Purchased Professional and Technical Services	42,634
400 Purchased Property Services	7,103
500 Other Purchased Services	13,050
600 Supplies	58,924
700 Property	93,131
Total Support Services - Instructional Staff	\$374,750
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	593,386
200 Personnel Services - Employee Benefits	406,609
300 Purchased Professional and Technical Services	42,363
400 Purchased Property Services	3,696
500 Other Purchased Services	28,020
600 Supplies	34,814
700 Property	1,500
800 Other Objects	9,081
Total Support Services - Administration	\$1,119,469
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	76,090
200 Personnel Services - Employee Benefits	54,126
300 Purchased Professional and Technical Services	4,040
400 Purchased Property Services	752
500 Other Purchased Services	129
600 Supplies	1,050
Total Support Services - Pupil Health	\$136,187
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	177,371
200 Personnel Services - Employee Benefits	126,559
300 Purchased Professional and Technical Services	14,215
400 Purchased Property Services	950
500 Other Purchased Services	3,250
600 Supplies	775
800 Other Objects	500
Total Support Services - Business	\$323,620
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	364,363
200 Personnel Services - Employee Benefits	247,515
300 Purchased Professional and Technical Services	9,665
400 Purchased Property Services	96,753
500 Other Purchased Services	48,121
600 Supplies	206,375
700 Property	6,000
Total Operation and Maintenance of Plant Services	\$978,792
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	754,010

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<u>Description</u>	<u>Amount</u>
600 Supplies	225
Total Student Transportation Services	\$754,235
2900 Other Support Services	
500 Other Purchased Services	6,254
Total Other Support Services	\$6,254
Total Support Services	\$3,921,975
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	161,810
200 Personnel Services - Employee Benefits	68,364
300 Purchased Professional and Technical Services	87,010
400 Purchased Property Services	20,125
500 Other Purchased Services	68,032
600 Supplies	27,810
700 Property	12,000
800 Other Objects	5,442
Total Student Activities	\$450,593
3300 Community Services	
600 Supplies	400
800 Other Objects	1,500
Total Community Services	\$1,900
Total Operation of Non-Instructional Services	\$452,493
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	135,441
900 Other Uses of Funds	326,652
Total Debt Service / Other Expenditures and Financing Uses	\$462,093
5200 Interfund Transfers - Out	
900 Other Uses of Funds	322,187
Total Interfund Transfers - Out	\$322,187
5900 Budgetary Reserve	
800 Other Objects	30,000
Total Budgetary Reserve	\$30,000
Total Other Expenditures and Financing Uses	\$814,280
TOTAL EXPENDITURES	\$12,242,426

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	2,310,940	2,251,780
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	67,998	50,410
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	15,890	34,210
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	51,460	48,520
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,446,288	\$2,384,920

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$2,446,288	\$2,384,920
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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	5,745,000	5,425,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		31,244
0540 Accumulated Compensated Absences	40,851	42,950
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,821,740	4,924,481
0599 Other Noncurrent Liabilities		
Total General Fund	\$10,607,591	\$10,423,675

Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

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

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$10,607,591	\$10,423,675

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

TOTAL INDEBTEDNESS	\$10,607,591	\$10,423,675
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	300,000
0840 Assigned Fund Balance	427,850
0850 Unassigned Fund Balance	706,178
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,434,028
5900 Budgetary Reserve	30,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,464,028