

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2022

President of the Board - Original Signature Required

Date

6/27/22

Secretary of the Board - Original Signature Required

Date

6/27/22

Chief School Administrator - Original Signature Required

Deb Babirad
Contact Person

Date

6/27/22

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Telephone

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 : Bentworth SD	COUNTY : Washington	AUN : 101630903
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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	\$21107554
Ending Unassigned Fund Balance	\$1634827
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.74%

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 July 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 : Bentworth SD	County : Washington	AUN Number : 101630903
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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 5-16-2022
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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>
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 unassigned fund balance will be used for any emergency repairs/purchases not budgeted and to offset the budgeted deficit.
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 fund balance will be used for capital reserve transfers for the purchase of school buses each year.
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 fund balance may be used to offset the food service deficit; refund of prior year taxes as a result of assessment hearings; gas and diesel fuel if amounts budgeted are not sufficient.

<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	400,000
0840 Assigned Fund Balance	468,666
0850 Unassigned Fund Balance	1,550,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,418,666</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,059,156
7000 Revenue from State Sources	11,021,672
8000 Revenue from Federal Sources	1,877,887
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$20,958,715</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$23,377,381</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	5,902,497
6113 Public Utility Realty Taxes	6,650
6114 Payments in Lieu of Current Taxes - State / Local	13,800
6140 Current Act 511 Taxes - Flat Rate Assessments	58,500
6150 Current Act 511 Taxes - Proportional Assessments	977,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	515,000
6500 Earnings on Investments	8,000
6700 Revenues from LEA Activities	24,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	275,200
6910 Rentals	26,600
6940 Tuition from Patrons	241,709
6990 Refunds and Other Miscellaneous Revenue	9,900

REVENUE FROM LOCAL SOURCES \$8,059,156

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,772,732
7112 Basic Education Funding-Social Security	335,154
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	904,041
7311 Pupil Transportation Subsidy	410,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	3,200
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	258,620
7330 Health Services (Medical, Dental, Nurse, Act 25)	21,000
7340 State Property Tax Reduction Allocation	503,019
7505 Ready to Learn Block Grant	210,735
7820 State Share of Retirement Contributions	1,582,671

REVENUE FROM STATE SOURCES \$11,021,672

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	388,832
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	48,909
8517 NCLB, Title IV - 21st Century Schools	29,463
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	180,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,131,755
8751 ARP ESSER Learning Loss	22,200
8753 ARP ESSER Afterschool Programs	18,228

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	56,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500

REVENUE FROM FEDERAL SOURCES	\$1,877,887
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,958,715
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Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,902,497
Amount of Tax Relief for Homestead Exclusions	<u>\$503,019</u>
Total Approx. Tax Revenue:	\$6,405,516
Approx. Tax Levy for Tax Rate Calculation:	\$6,977,789

Washington

Total

2021-22 Data		
a. Assessed Value	\$500,920,222	\$500,920,222
b. Real Estate Mills	13.2600	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$445,275,672	\$445,275,672
d. Assessed Value	\$503,084,910	\$503,084,910
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$6,642,202	\$6,642,202
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$6,642,202	\$6,642,202
(f Total * g)		
i. Base Mills Subject to Index	13.2600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.16150%	91.16150%
k. Tax Levy Needed	\$6,977,789	\$6,977,789
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	13.8700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,977,788	\$6,977,788
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,474,769
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,902,497
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$5,902,497
Amount of Tax Relief for Homestead Exclusions	<u>\$503,019</u>
Total Approx. Tax Revenue:	\$6,405,516
Approx. Tax Levy for Tax Rate Calculation:	\$6,977,789

Washington	Total
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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.8832	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,984,428	\$6,984,428
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	\$18,989.00	
Number of Homestead/Farmstead Properties	1915	1915
Median Assessed Value of Homestead Properties		\$121,000

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,902,497
Amount of Tax Relief for Homestead Exclusions	<u>\$503,019</u>
Total Approx. Tax Revenue:	\$6,405,516
Approx. Tax Levy for Tax Rate Calculation:	\$6,977,789
	Washington

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$503,019	Lowering RE Tax Rate	\$0	\$503,019
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$503,019

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	503,084,910	13.8700	6,977,788			91.16150%	
Totals:	503,084,910		6,977,788	503,019	6,474,769	91.16150%	5,902,497

	<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>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	44,500
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	14,000
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 58,500 58,500

	<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%	860,000	860,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	117,000	117,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes -- Proportional Assessments 977,000 977,000

Total Act 511, Current Taxes 1,035,500

Act 511 Tax Limit -->	445,275,672	12	5,343,308
	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	13.2600	13.8700	4.61%	Yes	4.7%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.7%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.7%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,200,920
1200 Special Programs - Elementary / Secondary	3,163,611
1300 Vocational Education	359,423
1400 Other Instructional Programs - Elementary / Secondary	4,590
Total Instruction	\$11,728,544
2000 Support Services	
2100 Support Services - Students	340,142
2200 Support Services - Instructional Staff	528,775
2300 Support Services - Administration	1,408,901
2400 Support Services - Pupil Health	118,300
2500 Support Services - Business	344,442
2600 Operation and Maintenance of Plant Services	1,644,360
2700 Student Transportation Services	1,208,226
2800 Support Services - Central	371,108
2900 Other Support Services	10,550
Total Support Services	\$5,974,804
3000 Operation of Non-Instructional Services	
3200 Student Activities	485,738
3300 Community Services	4,300
Total Operation of Non-Instructional Services	\$490,038
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	834,000
Total Facilities Acquisition, Construction and Improvement Services	\$834,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,002,413
5200 Interfund Transfers - Out	77,755
Total Other Expenditures and Financing Uses	\$2,080,168
Total Estimated Expenditures and Other Financing Uses	\$21,107,554

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,365,525
200 Personnel Services - Employee Benefits	2,931,758
400 Purchased Property Services	43,300
500 Other Purchased Services	485,840
600 Supplies	373,997
800 Other Objects	500
Total Regular Programs - Elementary / Secondary	\$8,200,920
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,088,060
200 Personnel Services - Employee Benefits	650,943
300 Purchased Professional and Technical Services	681,263
400 Purchased Property Services	1,550
500 Other Purchased Services	735,250
600 Supplies	6,045
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$3,163,611
1300 <u>Vocational Education</u>	
500 Other Purchased Services	359,423
Total Vocational Education	\$359,423
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,700
200 Personnel Services - Employee Benefits	1,140
500 Other Purchased Services	750
Total Other Instructional Programs - Elementary / Secondary	\$4,590
Total Instruction	\$11,728,544
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	215,306
200 Personnel Services - Employee Benefits	118,511
500 Other Purchased Services	500
600 Supplies	5,825
Total Support Services - Students	\$340,142
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	252,749
200 Personnel Services - Employee Benefits	201,590
300 Purchased Professional and Technical Services	32,580
500 Other Purchased Services	25,500
600 Supplies	16,356
Total Support Services - Instructional Staff	\$528,775
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	794,774

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	499,666
300 Purchased Professional and Technical Services	54,050
400 Purchased Property Services	12,800
500 Other Purchased Services	29,811
600 Supplies	5,800
800 Other Objects	12,000
Total Support Services - Administration	\$1,408,901
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	61,592
200 Personnel Services - Employee Benefits	49,058
300 Purchased Professional and Technical Services	2,650
400 Purchased Property Services	500
500 Other Purchased Services	500
600 Supplies	4,000
Total Support Services - Pupil Health	\$118,300
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	169,168
200 Personnel Services - Employee Benefits	123,949
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	27,600
500 Other Purchased Services	8,400
600 Supplies	3,125
800 Other Objects	2,200
Total Support Services - Business	\$344,442
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	682,567
200 Personnel Services - Employee Benefits	423,978
300 Purchased Professional and Technical Services	3,320
400 Purchased Property Services	118,735
500 Other Purchased Services	42,960
600 Supplies	371,800
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,644,360
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	405,180
200 Personnel Services - Employee Benefits	383,046
300 Purchased Professional and Technical Services	1,600
400 Purchased Property Services	9,000
500 Other Purchased Services	235,050
600 Supplies	172,600
800 Other Objects	1,750
Total Student Transportation Services	\$1,208,226
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	95,495
200 Personnel Services - Employee Benefits	84,993

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	52,000
500 Other Purchased Services	70,620
600 Supplies	64,000
Total Support Services - Central	\$371,108
2900 <u>Other Support Services</u>	
500 Other Purchased Services	10,550
Total Other Support Services	\$10,550
Total Support Services	\$5,974,804
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	237,732
200 Personnel Services - Employee Benefits	70,731
300 Purchased Professional and Technical Services	70,500
400 Purchased Property Services	13,400
500 Other Purchased Services	12,900
600 Supplies	70,675
800 Other Objects	9,800
Total Student Activities	\$485,738
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	1,500
800 Other Objects	2,800
Total Community Services	\$4,300
Total Operation of Non-Instructional Services	\$490,038
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	769,000
600 Supplies	51,000
700 Property	7,500
Total Facilities Acquisition, Construction and Improvement Services	\$834,000
Total Facilities Acquisition, Construction and Improvement Services	\$834,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	601,833
900 Other Uses of Funds	1,400,580
Total Debt Service / Other Expenditures and Financing Uses	\$2,002,413
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	77,755
Total Interfund Transfers - Out	\$77,755
Total Other Expenditures and Financing Uses	\$2,080,168
TOTAL EXPENDITURES	\$21,107,554

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Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	2,318,666	2,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	357,324	148,688
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$2,675,990	\$2,348,688
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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 **\$2,675,990** **\$2,348,688**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	19,551,424	18,150,844
0520 Extended-Term Financing Agreements Payable	192,000	144,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,167,898	722,437
0599 Other Noncurrent Liabilities		

Total General Fund	\$20,911,322	\$19,017,281
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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		
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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		
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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		
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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	\$20,911,322	\$19,017,281

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	\$20,911,322	\$19,017,281
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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	335,000
0850 Unassigned Fund Balance	1,634,827
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,269,827

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,269,827
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