



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

24 PS 6-688

(10/2010)

REVISED SUBMISSION

SCHOOL DISTRICT : California Area SD	COUNTY : Washington	AUN : 101631503
---	------------------------	--------------------

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%

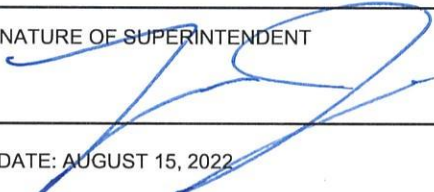
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022 )? Yes   
No

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

Total Budgeted Expenditures	\$17474877
Ending Unassigned Fund Balance	\$531748
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.04%

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 7/6/22
--	----------------

DUE DATE: AUGUST 15, 2022

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> California Area SD	<b>County :</b> Washington	<b>AUN Number :</b> 101631503
---	-------------------------------	----------------------------------

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/26/22
---	------------------------

**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

REVISED SUBMISSION

<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 District continues to work on balancing the budget for the 2022-2023 year.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	882,442
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$882,442</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	6,285,524
7000 Revenue from State Sources	9,777,125
8000 Revenue from Federal Sources	1,061,534
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$17,124,183</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$18,006,625</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	4,891,124
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	20,000
6120 Current Per Capita Taxes, Section 679	18,000
6140 Current Act 511 Taxes - Flat Rate Assessments	49,000
6150 Current Act 511 Taxes - Proportional Assessments	750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	218,000
6500 Earnings on Investments	100
6700 Revenues from LEA Activities	22,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	180,000
6920 Contributions and Donations from Private Sources	121,000
6940 Tuition from Patrons	1,300
6990 Refunds and Other Miscellaneous Revenue	5,000

**REVENUE FROM LOCAL SOURCES \$6,285,524**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	6,073,711
7112 Basic Education Funding-Social Security	281,485
7271 Special Education funds for School-Aged Pupils	688,067
7311 Pupil Transportation Subsidy	710,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	43,287
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,000
7340 State Property Tax Reduction Allocation	513,226
7505 Ready to Learn Block Grant	173,671
7820 State Share of Retirement Contributions	1,267,678

**REVENUE FROM STATE SOURCES \$9,777,125**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	180,024
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,402
8517 NCLB, Title IV - 21st Century Schools	11,108
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	270,000

REVISED SUBMISSION

Amount

**REVENUE FROM FEDERAL SOURCES**

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	570,000
--	---------

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,061,534</b>
-------------------------------------	--------------------

<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>17,124,183</b>
---	-------------------

Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$4,891,124

Amount of Tax Relief for Homestead Exclusions \$513,233

Total Approx. Tax Revenue: \$5,404,357

Approx. Tax Levy for Tax Rate Calculation: \$5,770,810

Washington

Total

2021-22 Data		
a. Assessed Value	\$426,139,695	\$426,139,695
b. Real Estate Mills	12.8865	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$381,602,741	\$381,602,741
d. Assessed Value	\$427,717,735	\$427,717,735
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$5,491,449	\$5,491,449
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$5,491,449	\$5,491,449
(f Total * g)		
i. Base Mills Subject to Index	12.8865	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	93.03000%	93.03000%
k. Tax Levy Needed	\$5,770,810	\$5,770,810
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>13.4921</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,770,810	\$5,770,810
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,257,577
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,891,124
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$4,891,124

Amount of Tax Relief for Homestead Exclusions

\$513,233

Total Approx. Tax Revenue:

\$5,404,357

Approx. Tax Levy for Tax Rate Calculation:

\$5,770,810

Washington

Total

**Index Maximums**

p. Maximum Mills Based On Index  
(i \* (1 + Index))

13.4921

q. Mills In Excess of Index  
(if (l > p), (l - p))

0.0000

r. Maximum Tax Levy Based On Index  
(p / 1000 \* d)

\$5,770,810

\$5,770,810

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**

Assessed Value Exclusion per Homestead

\$21,589.00

V.

Number of Homestead/Farmstead Properties

1772

1772

Median Assessed Value of Homestead Properties

\$88,500

Act 1 Index (current): 4.7%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$4,891,124</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$513,233</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$5,404,357</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$5,770,810</b>
	<b>Washington</b>

**Total**

---

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$513,226	Lowering RE Tax Rate	\$0	\$513,226
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$7			\$7
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$513,233</b>

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	427,717,735	13.4921	5,770,810			93.03000%	
<b>Totals:</b>	<b>427,717,735</b>		<b>5,770,810</b>	- 513,233	= 5,257,577	X 93.03000%	= 4,891,124

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		18,000
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	18,500
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$5.00	\$0.00	15,500
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	15,000
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 49,000 49,000**

	<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%	700,000	700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000	50,000
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 750,000 750,000**

**Total Act 511, Current Taxes 799,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>381,602,741 X</b>	<b>12</b>	<b>4,579,233</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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	12.8865	13.4921	4.70%	Yes	4.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	4.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%				
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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	6,836,148
1200 Special Programs - Elementary / Secondary	2,599,949
1300 Vocational Education	499,734
<b>Total Instruction</b>	<b>\$9,935,831</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	491,640
2200 Support Services - Instructional Staff	299,174
2300 Support Services - Administration	945,251
2400 Support Services - Pupil Health	172,029
2500 Support Services - Business	287,473
2600 Operation and Maintenance of Plant Services	1,805,036
2700 Student Transportation Services	1,351,886
2800 Support Services - Central	472,828
<b>Total Support Services</b>	<b>\$5,825,317</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	341,656
<b>Total Operation of Non-Instructional Services</b>	<b>\$341,656</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	110,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$110,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,202,073
5200 Interfund Transfers - Out	60,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,262,073</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$17,474,877</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,605,228
200 Personnel Services - Employee Benefits	2,434,360
300 Purchased Professional and Technical Services	67,549
400 Purchased Property Services	34,143
500 Other Purchased Services	511,000
600 Supplies	90,531
700 Property	93,337
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$6,836,148</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	518,941
200 Personnel Services - Employee Benefits	372,600
300 Purchased Professional and Technical Services	1,011,435
500 Other Purchased Services	671,660
600 Supplies	24,163
800 Other Objects	1,150
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,599,949</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	81,471
200 Personnel Services - Employee Benefits	44,870
500 Other Purchased Services	370,393
600 Supplies	3,000
<b>Total Vocational Education</b>	<b>\$499,734</b>
<b>Total Instruction</b>	<b>\$9,935,831</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	213,856
200 Personnel Services - Employee Benefits	149,747
300 Purchased Professional and Technical Services	121,069
500 Other Purchased Services	799
600 Supplies	6,169
<b>Total Support Services - Students</b>	<b>\$491,640</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	162,170
200 Personnel Services - Employee Benefits	130,645
300 Purchased Professional and Technical Services	1,859
400 Purchased Property Services	2,500
600 Supplies	2,000
<b>Total Support Services - Instructional Staff</b>	<b>\$299,174</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	491,267
200 Personnel Services - Employee Benefits	259,307
300 Purchased Professional and Technical Services	129,750

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	9,000
500 Other Purchased Services	15,165
600 Supplies	31,443
800 Other Objects	9,319
<b>Total Support Services - Administration</b>	<b>\$945,251</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	105,920
200 Personnel Services - Employee Benefits	54,287
300 Purchased Professional and Technical Services	1,920
400 Purchased Property Services	1,400
500 Other Purchased Services	2,000
600 Supplies	6,502
<b>Total Support Services - Pupil Health</b>	<b>\$172,029</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	138,250
200 Personnel Services - Employee Benefits	84,953
300 Purchased Professional and Technical Services	3,950
400 Purchased Property Services	760
500 Other Purchased Services	12,370
600 Supplies	23,940
700 Property	2,400
800 Other Objects	20,850
<b>Total Support Services - Business</b>	<b>\$287,473</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	463,107
200 Personnel Services - Employee Benefits	372,395
300 Purchased Professional and Technical Services	170,260
400 Purchased Property Services	128,912
500 Other Purchased Services	79,149
600 Supplies	591,213
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,805,036</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,351,886
<b>Total Student Transportation Services</b>	<b>\$1,351,886</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	65,000
200 Personnel Services - Employee Benefits	62,946
300 Purchased Professional and Technical Services	154,929
500 Other Purchased Services	1,000
600 Supplies	181,354
700 Property	6,950
800 Other Objects	649
<b>Total Support Services - Central</b>	<b>\$472,828</b>
<b>Total Support Services</b>	<b>\$5,825,317</b>

<u>Description</u>	<u>Amount</u>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	138,799
200 Personnel Services - Employee Benefits	60,656
300 Purchased Professional and Technical Services	39,950
400 Purchased Property Services	6,215
500 Other Purchased Services	48,084
600 Supplies	39,382
800 Other Objects	8,570
<b>Total Student Activities</b>	<b>\$341,656</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$341,656</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	110,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$110,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$110,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	218,007
900 Other Uses of Funds	984,066
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,202,073</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	60,000
<b>Total Interfund Transfers - Out</b>	<b>\$60,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,262,073</b>
<b>TOTAL EXPENDITURES</b>	<b>\$17,474,877</b>



**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	730,000	325,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	180,000	115,000
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$910,000</b>	<b>\$440,000</b>
--	------------------	------------------

**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		

REVISED SUBMISSION

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$910,000</b>	<b>\$440,000</b>
-----------------------------------	------------------	------------------

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	8,345,155	7,532,013
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	850,296	625,055
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$9,195,451</b>	<b>\$8,157,068</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**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

REVISED SUBMISSION

<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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$9,195,451</b>	<b>\$8,157,068</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$9,195,451</b>	<b>\$8,157,068</b>
---------------------------	--------------------	--------------------



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	531,748
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$531,748</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$531,748</b>
--	------------------