

**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 : Cranberry Area SD	County : Venango	AUN Number : 106611303
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT  <i>1st vice president</i>	DATE 5-23-22
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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.	Projected Fund Balance not Assigned or Committed.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	\$75,000-Spec Ed; \$25,000-Comp Tech; \$50,000-Federal/State carry; \$100,000-Retirement Incentives LT Subs; \$50,000-Litigation/Other Legal; \$50,000-District Equip; \$50,000-Cyber Charter or Tuition; \$500,000-Medical Plan & \$2,650,000-District Non-Reimb Const.

<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	4,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,041,743
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,041,743</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,736,581
7000 Revenue from State Sources	12,125,238
8000 Revenue from Federal Sources	484,848
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$20,346,667</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$25,388,410</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,708,324
6112 Interim Real Estate Taxes	19,900
6113 Public Utility Realty Taxes	7,000
6114 Payments in Lieu of Current Taxes - State / Local	6,505
6120 Current Per Capita Taxes, Section 679	28,021
6140 Current Act 511 Taxes - Flat Rate Assessments	108,171
6150 Current Act 511 Taxes - Proportional Assessments	965,400
6400 Delinquencies on Taxes Levied / Assessed by the LEA	494,260
6500 Earnings on Investments	24,275
6700 Revenues from LEA Activities	18,310
6800 Revenues from Intermediary Sources / Pass-Through Funds	232,465
6910 Rentals	450
6940 Tuition from Patrons	111,000
6990 Refunds and Other Miscellaneous Revenue	12,500
REVENUE FROM LOCAL SOURCES	\$7,736,581
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,020,108
7112 Basic Education Funding-Social Security	398,300
7160 Tuition for Orphans Subsidy	36,400
7271 Special Education funds for School-Aged Pupils	951,960
7311 Pupil Transportation Subsidy	726,330
7312 Nonpublic and Charter School Pupil Transportation Subsidy	14,630
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	184,811
7330 Health Services (Medical, Dental, Nurse, Act 25)	21,010
7340 State Property Tax Reduction Allocation	741,577
7505 Ready to Learn Block Grant	207,812
7820 State Share of Retirement Contributions	1,822,300
REVENUE FROM STATE SOURCES	\$12,125,238
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	269,770
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,000
8751 ARP ESSER Learning Loss	170,078
REVENUE FROM FEDERAL SOURCES	\$484,848
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,346,667

Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$5,708,324

Amount of Tax Relief for Homestead Exclusions \$741,577

Total Approx. Tax Revenue: \$6,449,901

Approx. Tax Levy for Tax Rate Calculation: \$6,826,233

Venango

Total

2021-22 Data		
a. Assessed Value	\$471,330,970	\$471,330,970
b. Real Estate Mills	14.0927	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$552,161,348	\$552,161,348
d. Assessed Value	\$473,491,550	\$473,491,550
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$6,642,326	\$6,642,326
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$6,642,326	\$6,642,326
(f Total * g)		
i. Base Mills Subject to Index	14.0927	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.81507%	93.81507%
k. Tax Levy Needed	\$6,826,233	\$6,826,233
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	14.4168	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,826,233	\$6,826,233
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,084,656
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,708,324
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$5,708,324

Amount of Tax Relief for Homestead Exclusions

\$741,577

Total Approx. Tax Revenue:

\$6,449,901

Approx. Tax Levy for Tax Rate Calculation:

\$6,826,233

Venango

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	14.7409	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,979,692	\$6,979,692
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	\$18,533.00	
Number of Homestead/Farmstead Properties	2808	2808
Median Assessed Value of Homestead Properties		\$76,570

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,708,324
Amount of Tax Relief for Homestead Exclusions	<u>\$741,577</u>
Total Approx. Tax Revenue:	\$6,449,901
Approx. Tax Levy for Tax Rate Calculation:	\$6,826,233
	Venango
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$741,577	Lowering RE Tax Rate	\$0	\$741,577
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$741,577

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>
Venango	473,491,550	14.4168	6,826,233			93.81507%	
Totals:	473,491,550		6,826,233	741,577	6,084,656	93.81507%	5,708,324

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		28,021
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	36,625
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$10.00	\$0.00	73,250
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	42,800
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 152,675 108,171

	<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%	807,400	807,400
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	158,000	158,000
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 965,400 965,400

Total Act 511, Current Taxes 1,073,571

Act 511 Tax Limit -->	552,161,348	12	6,625,936
	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> Venango	14.0927	14.4168	2.30%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	4.6%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,256,745
1200 Special Programs - Elementary / Secondary	3,694,859
1300 Vocational Education	475,000
1400 Other Instructional Programs - Elementary / Secondary	32,154
1500 Nonpublic School Programs	5,000
Total Instruction	\$13,463,758
2000 Support Services	
2100 Support Services - Students	730,121
2200 Support Services - Instructional Staff	633,451
2300 Support Services - Administration	1,202,612
2400 Support Services - Pupil Health	275,692
2500 Support Services - Business	371,575
2600 Operation and Maintenance of Plant Services	1,393,351
2700 Student Transportation Services	1,149,391
2800 Support Services - Central	362,745
2900 Other Support Services	52,116
Total Support Services	\$6,171,054
3000 Operation of Non-Instructional Services	
3200 Student Activities	512,560
Total Operation of Non-Instructional Services	\$512,560
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,500
5200 Interfund Transfers - Out	496,134
Total Other Expenditures and Financing Uses	\$497,634
Total Estimated Expenditures and Other Financing Uses	\$20,645,006

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	4,883,234
200 Personnel Services - Employee Benefits	3,404,883
300 Purchased Professional and Technical Services	44,103
400 Purchased Property Services	47,650
500 Other Purchased Services	488,500
600 Supplies	286,755
700 Property	101,300
800 Other Objects	320
Total Regular Programs - Elementary / Secondary	\$9,256,745
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,743,661
200 Personnel Services - Employee Benefits	1,126,963
300 Purchased Professional and Technical Services	450,985
400 Purchased Property Services	4,100
500 Other Purchased Services	311,300
600 Supplies	57,850
Total Special Programs - Elementary / Secondary	\$3,694,859
1300 <u>Vocational Education</u>	
500 Other Purchased Services	475,000
Total Vocational Education	\$475,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,957
200 Personnel Services - Employee Benefits	3,347
500 Other Purchased Services	21,550
600 Supplies	300
Total Other Instructional Programs - Elementary / Secondary	\$32,154
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	5,000
Total Nonpublic School Programs	\$5,000
Total Instruction	\$13,463,758
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	398,688
200 Personnel Services - Employee Benefits	285,708
300 Purchased Professional and Technical Services	26,400
500 Other Purchased Services	6,850
600 Supplies	11,750
800 Other Objects	725
Total Support Services - Students	\$730,121
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	319,028

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	261,873
300 Purchased Professional and Technical Services	17,500
500 Other Purchased Services	1,250
600 Supplies	33,800
Total Support Services - Instructional Staff	\$633,451
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	631,588
200 Personnel Services - Employee Benefits	403,449
300 Purchased Professional and Technical Services	91,825
500 Other Purchased Services	31,250
600 Supplies	26,400
800 Other Objects	18,100
Total Support Services - Administration	\$1,202,612
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	129,796
200 Personnel Services - Employee Benefits	88,744
300 Purchased Professional and Technical Services	47,562
400 Purchased Property Services	300
500 Other Purchased Services	450
600 Supplies	8,450
800 Other Objects	390
Total Support Services - Pupil Health	\$275,692
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	161,139
200 Personnel Services - Employee Benefits	105,842
300 Purchased Professional and Technical Services	68,894
400 Purchased Property Services	6,600
500 Other Purchased Services	24,500
600 Supplies	3,000
800 Other Objects	1,600
Total Support Services - Business	\$371,575
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	464,070
200 Personnel Services - Employee Benefits	379,524
300 Purchased Professional and Technical Services	35,058
400 Purchased Property Services	128,800
500 Other Purchased Services	44,551
600 Supplies	325,848
700 Property	15,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$1,393,351
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	26,202
200 Personnel Services - Employee Benefits	18,139
300 Purchased Professional and Technical Services	500

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,100,550
600 Supplies	4,000
Total Student Transportation Services	\$1,149,391
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	123,848
200 Personnel Services - Employee Benefits	88,697
300 Purchased Professional and Technical Services	14,800
400 Purchased Property Services	2,000
500 Other Purchased Services	15,000
600 Supplies	39,900
700 Property	78,000
800 Other Objects	500
Total Support Services - Central	\$362,745
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	21,405
200 Personnel Services - Employee Benefits	9,474
500 Other Purchased Services	21,237
Total Other Support Services	\$52,116
Total Support Services	\$6,171,054
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	230,147
200 Personnel Services - Employee Benefits	107,878
300 Purchased Professional and Technical Services	26,000
400 Purchased Property Services	1,000
500 Other Purchased Services	105,935
600 Supplies	37,100
800 Other Objects	4,500
Total Student Activities	\$512,560
Total Operation of Non-Instructional Services	\$512,560
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,500
Total Debt Service / Other Expenditures and Financing Uses	\$1,500
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	496,134
Total Interfund Transfers - Out	\$496,134
Total Other Expenditures and Financing Uses	\$497,634
TOTAL EXPENDITURES	\$20,645,006

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	5,000,000	4,000,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	275,000	260,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	550,000	600,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	78,000	79,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,903,000	\$4,939,000

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	\$5,903,000	\$4,939,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	510,000	
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

\$510,000

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	\$510,000	

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	1,800,000	1,900,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	15,000	16,000
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	\$1,815,000	\$1,916,000
TOTAL INDEBTEDNESS	\$2,325,000	\$1,916,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		10,000
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction		\$10,000
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses		\$10,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
TOTAL EXPENDITURES		\$10,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,550,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,193,404
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,743,404

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,743,404
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