

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

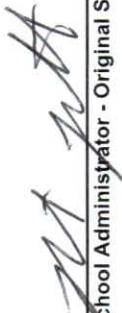
Date of Adoption of the General Fund Budget: 06/21/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Devin S Walsh

Contact Person

dwalsh@rbcsd.com

Email Address



Date



Date



Date

(724)758-7512

Telephone

Extn :3030

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Riverside Beaver County SD	COUNTY : Beaver	AUN : 127045853
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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	\$26290322
Ending Unassigned Fund Balance	\$1561109
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.93%

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

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Riverside Beaver County SD	County : Beaver	AUN Number : 127045853
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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>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$18,500.00 . Provide a justification.	for tuition reimbursement (object 240) for a non-instructional certified staff member coded to the 2834 function as per PDE chart of accounts dated 10/5/2021.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$18,500.00	for tuition reimbursement (object 240) for a non-instructional certified staff member coded to the 2834 function as per PDE chart of accounts dated 10/5/2021.
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.	Unassigned fund balance is less than the 8% limit and therefore within PDE documented allowable limits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assignment of fund balance is for future capital projects, future health insurance increases, future PSERS increases.

<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	42,714
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	893,067
0850 Unassigned Fund Balance	2,027,034
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,920,101</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	10,463,946
7000 Revenue from State Sources	14,301,951
8000 Revenue from Federal Sources	1,058,500
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$25,824,397</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$28,744,498</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	8,145,251
6112 Interim Real Estate Taxes	19,000
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	210
6120 Current Per Capita Taxes, Section 679	21,400
6140 Current Act 511 Taxes - Flat Rate Assessments	33,560
6150 Current Act 511 Taxes - Proportional Assessments	1,395,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	513,600
6500 Earnings on Investments	500
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	215,000
6910 Rentals	19,125
6920 Contributions and Donations from Private Sources	16,000
6940 Tuition from Patrons	300
6990 Refunds and Other Miscellaneous Revenue	25,000

REVENUE FROM LOCAL SOURCES \$10,463,946

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,055,968
7112 Basic Education Funding-Social Security	455,123
7271 Special Education funds for School-Aged Pupils	1,208,550
7292 Pre-K Counts	170,000
7311 Pupil Transportation Subsidy	550,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	315,952
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,285
7340 State Property Tax Reduction Allocation	1,005,817
7505 Ready to Learn Block Grant	289,853
7820 State Share of Retirement Contributions	2,215,403

REVENUE FROM STATE SOURCES \$14,301,951

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	247,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	39,000
8517 NCLB, Title IV - 21st Century Schools	19,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	700,500

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,000

REVENUE FROM FEDERAL SOURCES **\$1,058,500**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **25,824,397**

Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$8,145,251
Amount of Tax Relief for Homestead Exclusions	<u>\$1,005,817</u>
Total Approx. Tax Revenue:	\$9,151,068
Approx. Tax Levy for Tax Rate Calculation:	\$9,764,151

Beaver

Total

2021-22 Data		
a. Assessed Value	\$137,807,715	\$137,807,715
b. Real Estate Mills	69.0500	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$624,318,949	\$624,318,949
d. Assessed Value	\$138,498,595	\$138,498,595
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$9,515,623	\$9,515,623
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$9,515,623	\$9,515,623
(f Total * g)		
i. Base Mills Subject to Index	69.0500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$9,764,151	\$9,764,151
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	70.5000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,764,151	\$9,764,151
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,758,334
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,145,251
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,145,251	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,005,817</u>	
Total Approx. Tax Revenue:	\$9,151,068	
Approx. Tax Levy for Tax Rate Calculation:	\$9,764,151	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	72.2263	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,003,241	\$10,003,241
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	\$5,204.00	
Number of Homestead/Farmstead Properties	2765	2765
Median Assessed Value of Homestead Properties		\$26,550

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,145,251
Amount of Tax Relief for Homestead Exclusions	<u>\$1,005,817</u>
Total Approx. Tax Revenue:	\$9,151,068
Approx. Tax Levy for Tax Rate Calculation:	\$9,764,151

	Beaver	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,005,817	Lowering RE Tax Rate	\$0	\$1,005,817
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,005,817

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>
Beaver	138,498,595	70.5000	9,764,151			93.00000%	
Totals:	138,498,595		9,764,151	- 1,005,817	= 8,758,334	X 93.00000%	= 8,145,251

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		21,400
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	\$8.00	\$0.00	33,560
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			33,560
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,250,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	145,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			1,395,000
Total Act 511, Current Taxes			1,428,560
Act 511 Tax Limit -->		624,318,949	12
		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> Beaver	69.0500	70.5000	2.10%	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 <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$8.00	\$8.00	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	11,859,055
1200 Special Programs - Elementary / Secondary	3,380,444
1300 Vocational Education	300,000
1400 Other Instructional Programs - Elementary / Secondary	13,499
1500 Nonpublic School Programs	2,000
1800 Pre-Kindergarten	174,356
Total Instruction	\$15,729,354
2000 Support Services	
2100 Support Services - Students	995,156
2200 Support Services - Instructional Staff	1,092,684
2300 Support Services - Administration	1,452,863
2400 Support Services - Pupil Health	258,736
2500 Support Services - Business	477,857
2600 Operation and Maintenance of Plant Services	2,455,676
2700 Student Transportation Services	1,334,574
2800 Support Services - Central	26,400
2900 Other Support Services	12,150
Total Support Services	\$8,106,096
3000 Operation of Non-Instructional Services	
3200 Student Activities	635,028
3300 Community Services	9,012
Total Operation of Non-Instructional Services	\$644,040
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,729,832
5200 Interfund Transfers - Out	81,000
Total Other Expenditures and Financing Uses	\$1,810,832
Total Estimated Expenditures and Other Financing Uses	\$26,290,322

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	6,308,186
200 Personnel Services - Employee Benefits	4,331,709
300 Purchased Professional and Technical Services	355,386
400 Purchased Property Services	43,059
500 Other Purchased Services	431,580
600 Supplies	354,496
700 Property	32,974
800 Other Objects	1,665
Total Regular Programs - Elementary / Secondary	\$11,859,055
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,338,634
200 Personnel Services - Employee Benefits	945,121
300 Purchased Professional and Technical Services	423,534
400 Purchased Property Services	4,592
500 Other Purchased Services	627,347
600 Supplies	37,141
800 Other Objects	4,075
Total Special Programs - Elementary / Secondary	\$3,380,444
1300 <u>Vocational Education</u>	
500 Other Purchased Services	300,000
Total Vocational Education	\$300,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,300
200 Personnel Services - Employee Benefits	4,029
500 Other Purchased Services	170
Total Other Instructional Programs - Elementary / Secondary	\$13,499
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	2,000
Total Nonpublic School Programs	\$2,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	106,181
200 Personnel Services - Employee Benefits	43,550
300 Purchased Professional and Technical Services	2,800
400 Purchased Property Services	10,125
600 Supplies	11,200
800 Other Objects	500
Total Pre-Kindergarten	\$174,356
Total Instruction	\$15,729,354
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	538,768

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	413,357
300 Purchased Professional and Technical Services	6,700
400 Purchased Property Services	3,500
500 Other Purchased Services	4,253
600 Supplies	28,228
800 Other Objects	350
Total Support Services - Students	\$995,156
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	269,481
200 Personnel Services - Employee Benefits	246,747
300 Purchased Professional and Technical Services	243,137
400 Purchased Property Services	35,250
500 Other Purchased Services	9,755
600 Supplies	162,169
700 Property	125,610
800 Other Objects	535
Total Support Services - Instructional Staff	\$1,092,684
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	751,153
200 Personnel Services - Employee Benefits	534,243
300 Purchased Professional and Technical Services	61,075
500 Other Purchased Services	21,514
600 Supplies	22,015
800 Other Objects	62,863
Total Support Services - Administration	\$1,452,863
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	155,887
200 Personnel Services - Employee Benefits	94,894
300 Purchased Professional and Technical Services	650
400 Purchased Property Services	2,125
600 Supplies	4,920
800 Other Objects	260
Total Support Services - Pupil Health	\$258,736
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	231,887
200 Personnel Services - Employee Benefits	149,485
300 Purchased Professional and Technical Services	36,392
400 Purchased Property Services	5,043
500 Other Purchased Services	11,390
600 Supplies	22,850
800 Other Objects	20,810
Total Support Services - Business	\$477,857
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	875,376
200 Personnel Services - Employee Benefits	723,842

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	21,230
400 Purchased Property Services	190,050
500 Other Purchased Services	159,128
600 Supplies	476,460
700 Property	9,500
800 Other Objects	90
Total Operation and Maintenance of Plant Services	\$2,455,676
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,334,574
Total Student Transportation Services	\$1,334,574
2800 <u>Support Services - Central</u>	
200 Personnel Services - Employee Benefits	18,500
300 Purchased Professional and Technical Services	7,900
Total Support Services - Central	\$26,400
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,150
Total Other Support Services	\$12,150
Total Support Services	\$8,106,096
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	285,380
200 Personnel Services - Employee Benefits	93,662
300 Purchased Professional and Technical Services	86,645
400 Purchased Property Services	16,931
500 Other Purchased Services	73,172
600 Supplies	68,103
800 Other Objects	11,135
Total Student Activities	\$635,028
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	612
600 Supplies	400
Total Community Services	\$9,012
Total Operation of Non-Instructional Services	\$644,040
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	254,832
900 Other Uses of Funds	1,475,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,729,832
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	81,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$81,000
Total Other Expenditures and Financing Uses	\$1,810,832
TOTAL EXPENDITURES	\$26,290,322

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	2,750,000	2,450,000
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	75,000	15,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	112,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,937,000	\$2,565,000

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 **\$2,937,000** **\$2,565,000**

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	9,960,000	8,485,000
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	\$9,960,000	\$8,485,000
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	\$9,960,000	\$8,485,000

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	\$9,960,000	\$8,485,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	42,714
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	893,067
0850 Unassigned Fund Balance	1,561,109
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,454,176

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,496,890
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