

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Riverview SD	COUNTY : Allegheny	AUN : 103028203
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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	\$26235961
Ending Unassigned Fund Balance	\$1868583
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.12%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/22/22
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DUE DATE: AUGUST 15, 2022

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Riverview SD	County : Allegheny	AUN Number : 103028203
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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 5/23/22
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	unanticipated expenditures
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.	unanticipated expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS Increases, Legal outcomes, unanticipated expenditures
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS increases, legal outcomes, unanticipated expenditures

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	203,385
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,864,415
0840 Assigned Fund Balance	789,283
0850 Unassigned Fund Balance	1,868,583
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,522,281</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,967,752
7000 Revenue from State Sources	6,811,705
8000 Revenue from Federal Sources	1,456,504
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$26,235,961</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$33,758,242</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,155,752
6113 Public Utility Realty Taxes	17,000
6140 Current Act 511 Taxes - Flat Rate Assessments	21,000
6150 Current Act 511 Taxes - Proportional Assessments	1,416,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6700 Revenues from LEA Activities	16,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	227,000
6910 Rentals	5,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$17,967,752
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	2,776,250
7112 Basic Education Funding-Social Security	450,000
7271 Special Education funds for School-Aged Pupils	724,354
7311 Pupil Transportation Subsidy	190,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	22,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	201,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,000
7340 State Property Tax Reduction Allocation	449,950
7505 Ready to Learn Block Grant	126,151
7820 State Share of Retirement Contributions	1,850,000
REVENUE FROM STATE SOURCES	\$6,811,705
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	186,065
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	29,416
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	700
8517 NCLB, Title IV - 21st Century Schools	14,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	11,200
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,183,937
8752 ARP ESSER Summer Programs	15,593
8753 ARP ESSER Afterschool Programs	15,593
REVENUE FROM FEDERAL SOURCES	\$1,456,504
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,235,961

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,155,752	
Amount of Tax Relief for Homestead Exclusions	<u>\$449,950</u>	
Total Approx. Tax Revenue:	\$15,605,702	
Approx. Tax Levy for Tax Rate Calculation:	\$16,403,373	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$676,073,161	\$676,073,161
b. Real Estate Mills	23.2719	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$666,839,508	\$666,839,508
d. Assessed Value	\$693,075,861	\$693,075,861
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$15,733,507	\$15,733,507
(a * b)		
2022-23 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$15,733,507	\$15,733,507
(f Total * g)		
i. Base Mills Subject to Index	23.2719	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$16,403,373	\$16,403,373
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	23.6675	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$16,403,373	\$16,403,373
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,953,423
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,155,752
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,155,752	
Amount of Tax Relief for Homestead Exclusions	<u>\$449,950</u>	
Total Approx. Tax Revenue:	\$15,605,702	
Approx. Tax Levy for Tax Rate Calculation:	\$16,403,373	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.0631	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,677,554	\$16,677,554
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	\$8,602.40	
Number of Homestead/Farmstead Properties	2210	2210
Median Assessed Value of Homestead Properties		\$180,000

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$15,155,752
Amount of Tax Relief for Homestead Exclusions	<u>\$449,950</u>
Total Approx. Tax Revenue:	\$15,605,702
Approx. Tax Levy for Tax Rate Calculation:	\$16,403,373
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$449,950	Lowering RE Tax Rate	\$0	\$449,950
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$449,950

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>
Allegheny	693,075,861	23.6675	16,403,373			95.00000%	
Totals:	693,075,861		16,403,373	449,950 =	15,953,423 X	95.00000% =	15,155,752

	<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>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	21,000
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 21,000 21,000

	<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%	1,141,000	1,141,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	275,000	275,000
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 1,416,000 1,416,000

Total Act 511, Current Taxes 1,437,000

Act 511 Tax Limit -->	666,839,508 X	12	8,002,074
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2021-22 (Rebalanced)	2022-23	Percent Change in Rate	Less than or equal to Index		2021-22 (Rebalanced)	2022-23	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> Allegheny	23.2719	23.6675	1.70%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>					3.4%				
6141	Current Act 511 Per Capita Taxes					3.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,275,407
1200 Special Programs - Elementary / Secondary	2,716,850
1300 Vocational Education	561,917
1400 Other Instructional Programs - Elementary / Secondary	75,136
Total Instruction	\$14,629,310
2000 Support Services	
2100 Support Services - Students	597,644
2200 Support Services - Instructional Staff	2,120,249
2300 Support Services - Administration	1,799,485
2400 Support Services - Pupil Health	169,509
2500 Support Services - Business	468,579
2600 Operation and Maintenance of Plant Services	1,815,176
2700 Student Transportation Services	990,226
2900 Other Support Services	20,000
Total Support Services	\$7,980,868
3000 Operation of Non-Instructional Services	
3200 Student Activities	725,901
3300 Community Services	60,104
Total Operation of Non-Instructional Services	\$786,005
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	861,000
Total Facilities Acquisition, Construction and Improvement Services	\$861,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,684,770
5200 Interfund Transfers - Out	55,700
5900 Budgetary Reserve	238,308
Total Other Expenditures and Financing Uses	\$1,978,778
Total Estimated Expenditures and Other Financing Uses	\$26,235,961

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,010,457
200 Personnel Services - Employee Benefits	4,035,460
300 Purchased Professional and Technical Services	256,850
400 Purchased Property Services	4,250
500 Other Purchased Services	638,750
600 Supplies	153,400
700 Property	141,840
800 Other Objects	34,400
Total Regular Programs - Elementary / Secondary	\$11,275,407
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,003,179
200 Personnel Services - Employee Benefits	658,731
300 Purchased Professional and Technical Services	107,393
500 Other Purchased Services	935,447
600 Supplies	9,400
700 Property	2,500
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$2,716,850
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	203,426
200 Personnel Services - Employee Benefits	137,391
500 Other Purchased Services	206,000
600 Supplies	13,000
700 Property	2,100
Total Vocational Education	\$561,917
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	43,686
200 Personnel Services - Employee Benefits	15,450
500 Other Purchased Services	16,000
Total Other Instructional Programs - Elementary / Secondary	\$75,136
Total Instruction	\$14,629,310
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	335,578
200 Personnel Services - Employee Benefits	230,616
300 Purchased Professional and Technical Services	20,500
500 Other Purchased Services	3,800
600 Supplies	6,650
800 Other Objects	500
Total Support Services - Students	\$597,644
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,014,014

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	586,950
300 Purchased Professional and Technical Services	12,000
500 Other Purchased Services	2,200
600 Supplies	408,485
700 Property	93,500
800 Other Objects	3,100
Total Support Services - Instructional Staff	\$2,120,249
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	818,477
200 Personnel Services - Employee Benefits	584,508
300 Purchased Professional and Technical Services	275,100
500 Other Purchased Services	60,950
600 Supplies	25,600
700 Property	1,500
800 Other Objects	33,350
Total Support Services - Administration	\$1,799,485
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	85,812
200 Personnel Services - Employee Benefits	60,247
300 Purchased Professional and Technical Services	16,900
500 Other Purchased Services	500
600 Supplies	4,600
700 Property	1,200
800 Other Objects	250
Total Support Services - Pupil Health	\$169,509
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	265,612
200 Personnel Services - Employee Benefits	173,867
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	5,600
600 Supplies	7,000
800 Other Objects	10,000
Total Support Services - Business	\$468,579
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	650,379
200 Personnel Services - Employee Benefits	435,445
300 Purchased Professional and Technical Services	42,000
400 Purchased Property Services	200,100
500 Other Purchased Services	117,700
600 Supplies	360,052
700 Property	8,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$1,815,176
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	990,226

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$990,226
2900 <u>Other Support Services</u>	
500 Other Purchased Services	20,000
Total Other Support Services	\$20,000
Total Support Services	\$7,980,868
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	316,760
200 Personnel Services - Employee Benefits	79,791
300 Purchased Professional and Technical Services	41,300
400 Purchased Property Services	89,600
500 Other Purchased Services	91,600
600 Supplies	21,700
700 Property	48,700
800 Other Objects	36,450
Total Student Activities	\$725,901
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	5,633
200 Personnel Services - Employee Benefits	471
300 Purchased Professional and Technical Services	54,000
Total Community Services	\$60,104
Total Operation of Non-Instructional Services	\$786,005
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	850,000
700 Property	11,000
Total Facilities Acquisition, Construction and Improvement Services	\$861,000
Total Facilities Acquisition, Construction and Improvement Services	\$861,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	719,770
900 Other Uses of Funds	965,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,684,770
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	55,700
Total Interfund Transfers - Out	\$55,700
5900 <u>Budgetary Reserve</u>	
800 Other Objects	238,308
Total Budgetary Reserve	\$238,308
Total Other Expenditures and Financing Uses	\$1,978,778
TOTAL EXPENDITURES	\$26,235,961

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	6,000,000	6,000,000
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	3,500,000	2,500,000
Other Capital Projects Fund	2,980,000	400,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	70,000	70,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	55,000	45,000
Pension Trust Fund		
Activity Fund	45,000	45,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,650,000	\$9,060,000

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	\$12,650,000	\$9,060,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	23,545,000	21,995,000
0520 Extended-Term Financing Agreements Payable	60,000	40,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	37,380	37,380
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,582,152	4,582,152
0599 Other Noncurrent Liabilities	32,301,000	30,801,000
Total General Fund	\$60,525,532	\$57,455,532

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	\$60,525,532	\$57,455,532

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	\$60,525,532	\$57,455,532
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Account Description	Amounts
0810 Nonspendable Fund Balance	203,385
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,864,415
0840 Assigned Fund Balance	789,283
0850 Unassigned Fund Balance	1,868,583
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,522,281
5900 Budgetary Reserve	238,308
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,963,974