



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Freedom Area SD	COUNTY : Beaver	AUN : 127042853
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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	\$26885803
Ending Unassigned Fund Balance	\$1138833
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.23%

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 7/5/22
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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 : Freedom Area SD :	County : Beaver	AUN Number : 127042853
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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 5-18-22
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$174,199.00 Function 2200, Object 200: \$175,143.00	Function 2271 includes a budget of \$30,000 for tuition reimbursement.
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.	Reserved for one time emergency expenditures where items were not budgeted.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserved for PSERS increases, major technology upgrades, emergency physical plant needs, and new curriculum adoptions.

<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	272,739
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,907,346
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,952,502
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,859,848</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	10,663,833
7000 Revenue from State Sources	12,959,409
8000 Revenue from Federal Sources	2,314,127
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$25,937,369</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$32,797,217</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	8,551,333
6113 Public Utility Realty Taxes	9,500
6114 Payments in Lieu of Current Taxes - State / Local	2,500
6140 Current Act 511 Taxes - Flat Rate Assessments	12,500
6150 Current Act 511 Taxes - Proportional Assessments	1,245,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	466,000
6500 Earnings on Investments	62,000
6700 Revenues from LEA Activities	53,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	225,000
6910 Rentals	27,000
6990 Refunds and Other Miscellaneous Revenue	10,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$10,663,833</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,100,000
7112 Basic Education Funding-Social Security	385,000
7271 Special Education funds for School-Aged Pupils	1,100,000
7311 Pupil Transportation Subsidy	630,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	22,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,000
7340 State Property Tax Reduction Allocation	630,409
7505 Ready to Learn Block Grant	270,000
7820 State Share of Retirement Contributions	1,800,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,959,409</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	290,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,000
8517 NCLB, Title IV - 21st Century Schools	22,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	402,155
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,500,797
8751 ARP ESSER Learning Loss	49,175
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,314,127</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>25,937,369</b>

Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$8,551,333

Amount of Tax Relief for Homestead Exclusions

\$630,413

Total Approx. Tax Revenue:

\$9,181,746

Approx. Tax Levy for Tax Rate Calculation:

\$9,925,340

Beaver

Total

2021-22 Data		
a. Assessed Value	\$139,774,912	\$139,774,912
b. Real Estate Mills	69.4000	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$625,487,112	\$625,487,112
d. Assessed Value	\$139,990,697	\$139,990,697
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$9,700,379	\$9,700,379
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$9,700,379	\$9,700,379
(f Total * g)		
i. Base Mills Subject to Index	69.4000	
(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	92.00000%	92.00000%
k. Tax Levy Needed	\$9,925,340	\$9,925,340
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>70.9000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,925,340	\$9,925,340
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,294,927
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,551,333
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$8,551,333</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$630,413</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$9,181,746</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$9,925,340</b>	
	<b>Beaver</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	72.5924	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,162,261	\$10,162,261
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$2,912.13	
Number of Homestead/Farmstead Properties	3069	3069
Median Assessed Value of Homestead Properties		\$25,232

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Act 1 Index (current): 4.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$8,551,333</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$630,413</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$9,181,746</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$9,925,340</b>

<b>Beaver</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$630,409	Lowering RE Tax Rate	\$0	\$630,409
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4			\$4
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$630,413</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>
Beaver	139,990,697	70.9000	9,925,340			92.00000%	
<b>Totals:</b>	<b>139,990,697</b>		<b>9,925,340</b>	<b>630,413</b>	<b>9,294,927</b>	<b>92.00000%</b>	<b>8,551,333</b>

	<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	12,500
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 12,500 12,500**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,150,000	1,150,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	95,000	95,000
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 1,245,000 1,245,000**

**Total Act 511, Current Taxes 1,257,500**

<b>Act 511 Tax Limit --&gt;</b>	<b>625,487,112</b>	<b>12</b>	<b>7,505,845</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> Beaver	69.4000	70.9000	2.17%	Yes	4.6%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,332,240
1200 Special Programs - Elementary / Secondary	4,228,022
1300 Vocational Education	381,000
1400 Other Instructional Programs - Elementary / Secondary	20,734
1500 Nonpublic School Programs	8,000
<b>Total Instruction</b>	<b>\$16,969,996</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,278,662
2200 Support Services - Instructional Staff	508,817
2300 Support Services - Administration	1,392,992
2400 Support Services - Pupil Health	167,886
2500 Support Services - Business	417,649
2600 Operation and Maintenance of Plant Services	2,413,969
2700 Student Transportation Services	1,705,160
2800 Support Services - Central	413,558
2900 Other Support Services	13,000
<b>Total Support Services</b>	<b>\$8,311,693</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	685,367
3300 Community Services	8,149
<b>Total Operation of Non-Instructional Services</b>	<b>\$693,516</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	176,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$176,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	734,598
<b>Total Other Expenditures and Financing Uses</b>	<b>\$734,598</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$26,885,803</b>

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,804,482
200 Personnel Services - Employee Benefits	4,370,781
300 Purchased Professional and Technical Services	399,800
400 Purchased Property Services	36,573
500 Other Purchased Services	1,055,100
600 Supplies	654,504
700 Property	7,000
800 Other Objects	4,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,332,240</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,455,838
200 Personnel Services - Employee Benefits	984,834
300 Purchased Professional and Technical Services	740,850
400 Purchased Property Services	1,000
500 Other Purchased Services	1,006,000
600 Supplies	36,900
800 Other Objects	2,600
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,228,022</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	381,000
<b>Total Vocational Education</b>	<b>\$381,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,734
500 Other Purchased Services	15,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$20,734</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	8,000
<b>Total Nonpublic School Programs</b>	<b>\$8,000</b>
<b>Total Instruction</b>	<b>\$16,969,996</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	611,235
200 Personnel Services - Employee Benefits	446,227
300 Purchased Professional and Technical Services	183,600
400 Purchased Property Services	1,436
600 Supplies	36,164
<b>Total Support Services - Students</b>	<b>\$1,278,662</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	174,199
200 Personnel Services - Employee Benefits	175,143

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	122,795
600 Supplies	36,680
<b>Total Support Services - Instructional Staff</b>	<b>\$508,817</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	738,609
200 Personnel Services - Employee Benefits	532,883
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	3,000
500 Other Purchased Services	23,000
600 Supplies	57,000
800 Other Objects	11,500
<b>Total Support Services - Administration</b>	<b>\$1,392,992</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	86,339
200 Personnel Services - Employee Benefits	64,047
300 Purchased Professional and Technical Services	8,000
600 Supplies	9,500
<b>Total Support Services - Pupil Health</b>	<b>\$167,886</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	184,927
200 Personnel Services - Employee Benefits	160,022
300 Purchased Professional and Technical Services	47,000
500 Other Purchased Services	3,000
600 Supplies	19,700
800 Other Objects	3,000
<b>Total Support Services - Business</b>	<b>\$417,649</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	820,893
200 Personnel Services - Employee Benefits	579,884
300 Purchased Professional and Technical Services	115,000
400 Purchased Property Services	170,292
500 Other Purchased Services	100,400
600 Supplies	627,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,413,969</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,686,160
600 Supplies	9,000
700 Property	10,000
<b>Total Student Transportation Services</b>	<b>\$1,705,160</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	136,322
200 Personnel Services - Employee Benefits	112,735
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	98,337

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	19,399
600 Supplies	40,765
800 Other Objects	1,000
<b>Total Support Services - Central</b>	<b>\$413,558</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	13,000
<b>Total Other Support Services</b>	<b>\$13,000</b>
<b>Total Support Services</b>	<b>\$8,311,693</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	295,772
200 Personnel Services - Employee Benefits	130,230
300 Purchased Professional and Technical Services	60,240
400 Purchased Property Services	8,000
500 Other Purchased Services	73,375
600 Supplies	84,400
700 Property	10,000
800 Other Objects	23,350
<b>Total Student Activities</b>	<b>\$685,367</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	1,150
200 Personnel Services - Employee Benefits	499
300 Purchased Professional and Technical Services	3,000
600 Supplies	2,000
800 Other Objects	1,500
<b>Total Community Services</b>	<b>\$8,149</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$693,516</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	100,000
600 Supplies	6,000
700 Property	70,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$176,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$176,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	289,598
900 Other Uses of Funds	445,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$734,598</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$734,598</b>
<b>TOTAL EXPENDITURES</b>	<b>\$26,885,803</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	9,500,000	8,500,000
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	2,700,000	2,500,000
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>\$12,200,000</b>	<b>\$11,000,000</b>
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**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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



Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$12,200,000</b>	<b>\$11,000,000</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	9,700,000	9,255,000
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		
<b>Total General Fund</b>	<b>\$9,700,000</b>	<b>\$9,255,000</b>

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

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

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

<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$9,700,000</b>	<b>\$9,255,000</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>\$9,700,000</b>	<b>\$9,255,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	272,739
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,772,581
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,138,833
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,911,414</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,184,153</b>
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