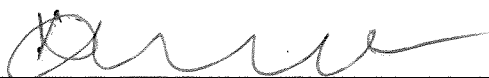
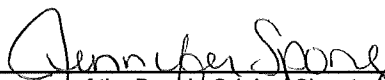


FINAL GENERAL FUND BUDGET

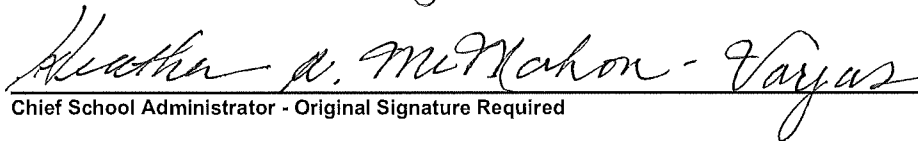
Fiscal Year 2022-2023

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

6/14/2022
Date

Secretary of the Board - Original Signature Required

6-14-22
Date

Chief School Administrator - Original Signature Required

6.14.22
Date

Donna Sidelinger

Contact Person

(814)773-3146

Extn :

Telephone

Extension

sidelingerdonna@rasd.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Ridgway Area SD	COUNTY : Elk	AUN : 109246003
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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.

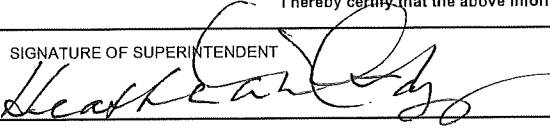
Total Budgeted Expenditures	\$15782077
Ending Unassigned Fund Balance	\$995280
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.30%

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 6.15.2022
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DUE DATE: AUGUST 15, 2022

<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	1,750,000	
0840 Assigned Fund Balance	1,500,000	
0850 Unassigned Fund Balance	928,018	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,178,018</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,555,226	
7000 Revenue from State Sources	8,557,243	
8000 Revenue from Federal Sources	1,586,870	
9000 Other Financing Sources	150,000	
Total Estimated Revenues And Other Financing Sources		<u>\$15,849,339</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$20,027,357</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,369,272
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	75,000
6115 Payments in Lieu of Current Taxes - Federal	52,000
6140 Current Act 511 Taxes - Flat Rate Assessments	15,000
6150 Current Act 511 Taxes - Proportional Assessments	996,875
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	24,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	290,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	33,500
6960 Services Provided Other Local Governmental Units / LEAs	3,000
6990 Refunds and Other Miscellaneous Revenue	100,579
REVENUE FROM LOCAL SOURCES	\$5,555,226
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,313,733
7112 Basic Education Funding-Social Security	247,679
7160 Tuition for Orphans Subsidy	8,000
7271 Special Education funds for School-Aged Pupils	695,520
7311 Pupil Transportation Subsidy	418,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	32,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	445,445
7505 Ready to Learn Block Grant	159,261
7820 State Share of Retirement Contributions	1,217,605
REVENUE FROM STATE SOURCES	\$8,557,243
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	139,572
8755 ARP ESSER Emergency Relief for Other Educational Entities	1,337,298
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	80,000
Reimbursements (Access)	
8820 Medical Assistance Reimbursement for Administrative Claiming	30,000
(Quarterly) Program	
REVENUE FROM FEDERAL SOURCES	\$1,586,870

	<u>Amount</u>
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	150,000
OTHER FINANCING SOURCES	\$150,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,849,339

AUN: 109246003 Ridgway Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 1 of 3

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$3,366,015	\$3,257
Amount of Tax Relief for Homestead Exclusions	<u>\$445,445</u>	
Total Approx. Tax Revenue:	\$3,811,460	
Approx. Tax Levy for Tax Rate Calculation:	\$4,110,531	\$3,619

Elk

Elk

Total

Oil/Gas/Mineral

2021-22 Data

a. Assessed Value	\$102,710,730	\$51,702	\$102,762,432
b. Real Estate Mills	37.9000	70.0000	

I. 2022-23 Data

c. 2020 STEB Market Value	\$253,065,536	\$253,065,536	\$506,131,072
d. Assessed Value	\$103,539,835	\$51,702	\$103,591,537
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2021-22 Calculations

f. 2021-22 Tax Levy	\$3,892,737	\$3,619	\$3,896,356
(a * b)			

2022-23 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%	
h. Rebalanced 2021-22 Tax Levy	\$3,892,737	\$3,619	\$3,896,356
(f * g)			
i. Base Mills Subject to Index	37.9000	70.0000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	91.84000%	90.00000%	
k. Tax Levy Needed	\$4,110,531	\$3,619	\$4,114,150
(Approx. Tax Levy * g)			

I. 2022-23 Real Estate Tax Rate	39.7000	70.0000	
(k / d * 1000)			

III.	m. Tax Levy Generated by Mills	\$4,110,531	\$3,619	\$4,114,150
	(l / 1000 * d)			
	n. Tax Levy minus Tax Relief for Homestead Exclusions	\$3,665,086	\$3,619	\$3,668,705
	(m - Amount of Tax Relief for Homestead Exclusions)			
	o. Net Tax Revenue Generated By Mills	\$3,366,015	\$3,257	\$3,369,272
	(n * Est. Pct. Collection)			

AUN: 109246003 Ridgway Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 2 of 3

Act 1 Index (current): 4.8%

Calculation Method:

	Rate		
Approx. Tax Revenue from RE Taxes:	\$3,366,015	\$3,257	
Amount of Tax Relief for Homestead Exclusions	<u>\$445,445</u>		
Total Approx. Tax Revenue:	\$3,811,460		
Approx. Tax Levy for Tax Rate Calculation:	\$4,110,531	\$3,619	
	Elk	Elk	Total
		Oil/Gas/Mineral	
Index Maximums			
p. Maximum Mills Based On Index	39.7192	73.3600	
(i * (1 + Index))			
q. Mills In Excess of Index	0.0000	0.0000	
(if (l > p), (l - p))			
r. Maximum Tax Levy Based On Index	\$4,112,519	\$3,793	\$4,116,312
(p / 1000 * d)			
IV. s. Millage Rate within Index?	Yes	Yes	
(If l > p Then No)			
t. Tax Levy In Excess of Index	\$0	\$0	\$0
(if (m > r), (m - r))			
u. Tax Revenue In Excess of Index	\$0	\$0	\$0
(t * Est. Pct. Collection)			

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$6,404.00	\$0.00	
Number of Homestead/Farmstead Properties	1757		1757
Median Assessed Value of Homestead Properties			\$24,500

AUN: 109246003 Ridgway Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.8%

Calculation Method:

	Rate		
Approx. Tax Revenue from RE Taxes:	\$3,366,015	\$3,257	
Amount of Tax Relief for Homestead Exclusions	<u>\$445,445</u>		
Total Approx. Tax Revenue:	\$3,811,460		
Approx. Tax Levy for Tax Rate Calculation:	\$4,110,531	\$3,619	
	Elk	Elk	Total
		Oil/Gas/Mineral	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$445,445	Lowering RE Tax Rate	\$0	\$445,445
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$445,445

CODE6111 Current Real Estate Taxes

0111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				
Elk	103,539,835	39.7000	4,110,531			91.84000%	
Elk	51,702	70.0000	3,619			90.00000%	
Totals:	103,591,537		4,114,150	-	445,445 =	3,668,705 X	N/A = 3,369,272

		<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>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$5.00	\$0.00	15,000	15,000
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes– Flat Rate Assessments				15,000	15,000
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.730%	0.000%	951,875	951,875
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	45,000	45,000
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				996,875	996,875
Total Act 511, Current Taxes					1,011,875
Act 511 Tax Limit -->		506,131,072	X	12	6,073,573
		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>									
	Elk	37.9000	39.7000	4.75%	Yes	4.8%				
	Oil/Gas/Mineral	70.0000	70.0000	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.730%	46.00%	No	4.8%				
6152	Current Act 511 Occupation Taxes	110.0000	0	-100.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,765,687
1200 Special Programs - Elementary / Secondary	2,385,378
1300 Vocational Education	13,765
1600 Adult Education Programs	2,500
1700 Higher Education Programs for Secondary Students	250
Total Instruction	\$9,167,580
2000 Support Services	
2100 Support Services - Students	632,181
2200 Support Services - Instructional Staff	288,319
2300 Support Services - Administration	958,152
2400 Support Services - Pupil Health	251,113
2500 Support Services - Business	318,607
2600 Operation and Maintenance of Plant Services	1,420,697
2700 Student Transportation Services	729,500
2900 Other Support Services	43,650
Total Support Services	\$4,642,219
3000 Operation of Non-Instructional Services	
3200 Student Activities	221,703
Total Operation of Non-Instructional Services	\$221,703
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,750,575
Total Other Expenditures and Financing Uses	\$1,750,575
Total Estimated Expenditures and Other Financing Uses	\$15,782,077

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,528,770
200 Personnel Services - Employee Benefits	2,637,430
300 Purchased Professional and Technical Services	128,750
400 Purchased Property Services	60,000
500 Other Purchased Services	229,500
600 Supplies	181,237
Total Regular Programs - Elementary / Secondary	\$6,765,687
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,157,135
200 Personnel Services - Employee Benefits	986,053
300 Purchased Professional and Technical Services	68,500
500 Other Purchased Services	52,400
600 Supplies	121,290
Total Special Programs - Elementary / Secondary	\$2,385,378
1300 Vocational Education	
300 Purchased Professional and Technical Services	4,000
600 Supplies	9,765
Total Vocational Education	\$13,765
1600 Adult Education Programs	
600 Supplies	2,500
Total Adult Education Programs	\$2,500
1700 Higher Education Programs for Secondary Students	
600 Supplies	250
Total Higher Education Programs for Secondary Students	\$250
Total Instruction	\$9,167,580
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	371,103
200 Personnel Services - Employee Benefits	248,928
500 Other Purchased Services	900
600 Supplies	11,250
Total Support Services - Students	\$632,181
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	94,372
200 Personnel Services - Employee Benefits	63,297
300 Purchased Professional and Technical Services	76,000
500 Other Purchased Services	12,650
600 Supplies	42,000
Total Support Services - Instructional Staff	\$288,319
2300 Support Services - Administration	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	460,678
200 Personnel Services - Employee Benefits	358,874
300 Purchased Professional and Technical Services	49,300
400 Purchased Property Services	3,000
500 Other Purchased Services	48,300
600 Supplies	24,500
700 Property	2,500
800 Other Objects	11,000
Total Support Services - Administration	\$958,152
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	131,587
200 Personnel Services - Employee Benefits	112,776
300 Purchased Professional and Technical Services	750
600 Supplies	6,000
Total Support Services - Pupil Health	\$251,113
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	126,512
200 Personnel Services - Employee Benefits	116,645
300 Purchased Professional and Technical Services	41,000
400 Purchased Property Services	6,700
500 Other Purchased Services	12,750
600 Supplies	15,000
Total Support Services - Business	\$318,607
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	478,783
200 Personnel Services - Employee Benefits	443,667
400 Purchased Property Services	119,000
500 Other Purchased Services	109,500
600 Supplies	259,747
700 Property	10,000
Total Operation and Maintenance of Plant Services	\$1,420,697
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	729,500
Total Student Transportation Services	\$729,500
2900 <u>Other Support Services</u>	
500 Other Purchased Services	43,650
Total Other Support Services	\$43,650
Total Support Services	\$4,642,219
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	66,760
200 Personnel Services - Employee Benefits	25,723
300 Purchased Professional and Technical Services	42,300
500 Other Purchased Services	32,720

<u>Description</u>	<u>Amount</u>
600 Supplies	54,200
Total Student Activities	\$221,703
Total Operation of Non-Instructional Services	\$221,703
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	353,277
900 Other Uses of Funds	1,397,298
Total Debt Service / Other Expenditures and Financing Uses	\$1,750,575
Total Other Expenditures and Financing Uses	\$1,750,575
TOTAL EXPENDITURES	\$15,782,077

Cash and Short-Term Investments**06/30/2022 Estimate****06/30/2023 Projection**

General Fund	3,152,571	3,152,571
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	7,239,877	2,231,397
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 Cash and Short-Term Investments**\$10,392,448****\$5,383,968****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

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$10,392,448	\$5,383,968

Long-Term Indebtedness06/30/2022 Estimate06/30/2023 Projection**General Fund**

0510 Bonds Payable		60,000
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**\$60,000****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		\$60,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	1	1
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	\$1	\$1
TOTAL INDEBTEDNESS	\$1	\$60,001

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,750,000
0840 Assigned Fund Balance	1,500,000
0850 Unassigned Fund Balance	995,280
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,245,280

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,245,280
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