

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

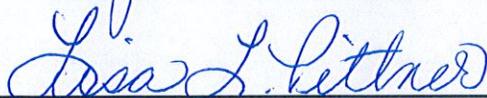
Date of Adoption of the General Fund Budget: 06/27/2022



President of the Board - Original Signature Required

6/27/2022

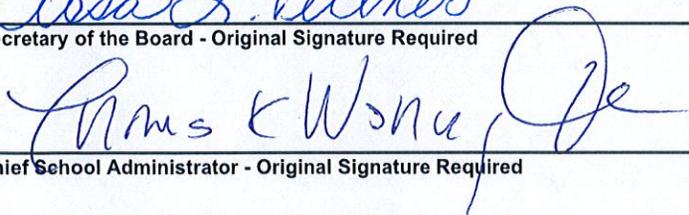
Date



Secretary of the Board - Original Signature Required

6/27/2022

Date



Chief School Administrator - Original Signature Required

6/27/2022

Date

Guy O'Neil

Contact Person

(814)724-3185

Extn :

Telephone

Extension

guy.oneil@craw.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Crawford Central SD	COUNTY : Crawford	AUN : 105201352
--	----------------------	--------------------

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%

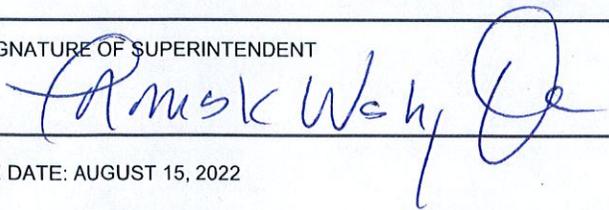
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022 )?      Yes       No

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$67780852
Ending Unassigned Fund Balance	\$3662480
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.40%

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 6/27/22
--	-----------------

DUE DATE: AUGUST 15, 2022

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

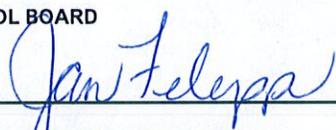
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Crawford Central SD	<b>County :</b> Crawford	<b>AUN Number :</b> 105201352
--	-----------------------------	----------------------------------

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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/23/2022
---	--------------------------

**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.	Reserve to be used for cash flow and emergencies such as an additional kindergarten teacher, special education teacher or a child specific aide.
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.	To be used for cash flow purposes in July and August, and investment purposes throughout the year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	To be used for cash flow purposes in July and August, and investment purposes throughout the year.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,405,023
0850 Unassigned Fund Balance	4,000,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,405,023</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	28,501,972
7000 Revenue from State Sources	33,131,711
8000 Revenue from Federal Sources	4,604,626
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$66,238,309</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$76,643,332</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	22,359,634
6113 Public Utility Realty Taxes	23,000
6114 Payments in Lieu of Current Taxes - State / Local	43,700
6150 Current Act 511 Taxes - Proportional Assessments	3,000,565
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,902,141
6500 Earnings on Investments	74,780
6700 Revenues from LEA Activities	110,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	840,152
6910 Rentals	73,000
6990 Refunds and Other Miscellaneous Revenue	75,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$28,501,972</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	17,785,387
7112 Basic Education Funding-Social Security	991,744
7160 Tuition for Orphans Subsidy	137,580
7271 Special Education funds for School-Aged Pupils	3,081,621
7311 Pupil Transportation Subsidy	1,745,019
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,833,210
7330 Health Services (Medical, Dental, Nurse, Act 25)	68,000
7340 State Property Tax Reduction Allocation	1,831,710
7505 Ready to Learn Block Grant	665,681
7820 State Share of Retirement Contributions	4,991,759
<b>REVENUE FROM STATE SOURCES</b>	<b>\$33,131,711</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,164,730
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	124,602
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,047,461
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	237,833
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$4,604,626</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>66,238,309</b>

Act 1 Index (current): 4.8%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$22,359,634  
 Amount of Tax Relief for Homestead Exclusions \$1,831,710  
 Total Approx. Tax Revenue: \$24,191,344  
 Approx. Tax Levy for Tax Rate Calculation: \$25,962,547

	Crawford	Mercer	Total
<hr/>			
<b>2021-22 Data</b>			
a. Assessed Value	\$1,659,358,033	\$30,232,299	\$1,689,590,332
b. Real Estate Mills	14.8404	14.8404	14.8404
<b>I. 2022-23 Data</b>			
c. 2020 STEB Market Value	\$1,228,639,379	\$46,164,782	\$1,274,804,161
d. Assessed Value	\$1,961,471,255	\$35,647,873	\$1,997,119,128
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2021-22 Calculations</b>			
f. 2021-22 Tax Levy	\$24,625,537	\$448,659	\$25,074,196
(a * b)			
<b>2022-23 Calculations</b>			
g. Percent of Total Market Value	96.37868%	3.62132%	100.00000%
<b>II. h. Rebalanced 2021-22 Tax Levy</b>			\$25,074,196
(f Total * g)			
i. Base Mills Subject to Index	14.8404	14.8404	14.8404
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	92.66000%	92.66000%	92.66000%
k. Tax Levy Needed			\$25,962,547
(Approx. Tax Levy * g)			
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>13.0000</b>	<b>13.0000</b>	<b>13.0000</b>
(k / d * 1000)			
<b>III. m. Tax Levy Generated by Mills</b>	\$25,499,126	\$463,422	\$25,962,548
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$24,130,838
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$22,359,634
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$22,359,634

Amount of Tax Relief for Homestead Exclusions \$1,831,710

Total Approx. Tax Revenue: \$24,191,344

Approx. Tax Levy for Tax Rate Calculation: \$25,962,547

	Crawford	Mercer	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	15.5527	15.5527	15.5527
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$30,506,174	\$554,421	\$31,060,595
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$22,393.00	\$22,393.00	
Number of Homestead/Farmstead Properties	6084	239	6323
Median Assessed Value of Homestead Properties			\$131,272

Act 1 Index (current): 4.8%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$22,359,634  
 Amount of Tax Relief for Homestead Exclusions \$1,831,710  
 Total Approx. Tax Revenue: \$24,191,344  
 Approx. Tax Levy for Tax Rate Calculation: \$25,962,547

	Crawford	Mercer		Total
--	----------	--------	--	-------

---

State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,831,710	Lowering RE Tax Rate	\$0	\$1,831,710
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$1,831,710</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>
Crawford	1,961,471,255	13.0000	25,499,126			92.66000%	
Mercer	35,647,873	13.0000	463,422			92.66000%	
<b>Totals:</b>	<b>1,997,119,128</b>		<b>25,962,548</b>	- 1,831,710 =	24,130,838 X	92.66000% =	22,359,634

	<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	\$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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,790,333
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	210,232
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
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>3,000,565</b>
<b>Total Act 511, Current Taxes</b>			<b>3,000,565</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,274,804,161 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>15,297,650</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>									
	Crawford	14.8404	13.0000	-12.39%	Yes	4.8%				
	Mercer	14.8404	13.0000	-12.39%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$0.00	-100.00%	Yes	4.8%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

LEA : 105201352 Crawford Central SD

Printed 6/28/2022 7:27:41 AM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	24,654,193
1200 Special Programs - Elementary / Secondary	10,802,014
1300 Vocational Education	1,890,700
1400 Other Instructional Programs - Elementary / Secondary	417,600
<b>Total Instruction</b>	<b>\$37,764,507</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,383,470
2200 Support Services - Instructional Staff	3,283,877
2300 Support Services - Administration	3,758,328
2400 Support Services - Pupil Health	898,305
2500 Support Services - Business	704,949
2600 Operation and Maintenance of Plant Services	5,385,711
2700 Student Transportation Services	4,669,910
2800 Support Services - Central	821,355
2900 Other Support Services	72,000
<b>Total Support Services</b>	<b>\$21,977,905</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,231,446
3300 Community Services	45,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,276,446</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,761,994
5200 Interfund Transfers - Out	500,000
5900 Budgetary Reserve	500,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,761,994</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$67,780,852</b>

2022-2023 Final General Fund Budget

LEA : 105201352 Crawford Central SD

Printed 6/28/2022 7:27:41 AM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,275,805
200 Personnel Services - Employee Benefits	8,939,709
300 Purchased Professional and Technical Services	344,000
400 Purchased Property Services	8,061
500 Other Purchased Services	2,017,800
600 Supplies	1,040,956
700 Property	25,729
800 Other Objects	2,133
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$24,654,193</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,264,733
200 Personnel Services - Employee Benefits	2,900,543
300 Purchased Professional and Technical Services	1,744,509
500 Other Purchased Services	1,853,077
600 Supplies	39,152
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,802,014</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,890,700
<b>Total Vocational Education</b>	<b>\$1,890,700</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
500 Other Purchased Services	417,600
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$417,600</b>
<b>Total Instruction</b>	<b>\$37,764,507</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,269,896
200 Personnel Services - Employee Benefits	900,093
300 Purchased Professional and Technical Services	53,777
500 Other Purchased Services	4,472
600 Supplies	155,232
<b>Total Support Services - Students</b>	<b>\$2,383,470</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	950,299
200 Personnel Services - Employee Benefits	722,384
300 Purchased Professional and Technical Services	816
400 Purchased Property Services	163,280
500 Other Purchased Services	90,192
600 Supplies	1,321,906
700 Property	30,000
800 Other Objects	5,000
<b>Total Support Services - Instructional Staff</b>	<b>\$3,283,877</b>

## 2022-2023 Final General Fund Budget

LEA : 105201352 Crawford Central SD

Printed 6/28/2022 7:27:41 AM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,004,394
200 Personnel Services - Employee Benefits	1,318,165
300 Purchased Professional and Technical Services	277,679
400 Purchased Property Services	1,000
500 Other Purchased Services	51,908
600 Supplies	77,126
700 Property	1,848
800 Other Objects	26,208
<b>Total Support Services - Administration</b>	<b>\$3,758,328</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	441,699
200 Personnel Services - Employee Benefits	375,085
300 Purchased Professional and Technical Services	55,912
600 Supplies	25,609
<b>Total Support Services - Pupil Health</b>	<b>\$898,305</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	335,028
200 Personnel Services - Employee Benefits	257,921
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	1,000
500 Other Purchased Services	3,000
600 Supplies	90,500
800 Other Objects	5,500
<b>Total Support Services - Business</b>	<b>\$704,949</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,867,926
200 Personnel Services - Employee Benefits	1,524,365
300 Purchased Professional and Technical Services	310,190
400 Purchased Property Services	270,080
500 Other Purchased Services	275,730
600 Supplies	1,038,900
700 Property	60,000
800 Other Objects	38,520
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,385,711</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	40,758
200 Personnel Services - Employee Benefits	26,018
500 Other Purchased Services	4,590,974
600 Supplies	12,160
<b>Total Student Transportation Services</b>	<b>\$4,669,910</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	20,900
200 Personnel Services - Employee Benefits	8,967
300 Purchased Professional and Technical Services	791,488

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Central</b>	<b>\$821,355</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	72,000
<b>Total Other Support Services</b>	<b>\$72,000</b>
<b>Total Support Services</b>	<b>\$21,977,905</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	494,266
200 Personnel Services - Employee Benefits	212,118
300 Purchased Professional and Technical Services	144,708
400 Purchased Property Services	20,600
500 Other Purchased Services	178,274
600 Supplies	181,480
<b>Total Student Activities</b>	<b>\$1,231,446</b>
<b>3300 <u>Community Services</u></b>	
400 Purchased Property Services	45,000
<b>Total Community Services</b>	<b>\$45,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,276,446</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	516,994
900 Other Uses of Funds	5,245,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,761,994</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	500,000
<b>Total Interfund Transfers - Out</b>	<b>\$500,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	500,000
<b>Total Budgetary Reserve</b>	<b>\$500,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,761,994</b>
<b>TOTAL EXPENDITURES</b>	<b>\$67,780,852</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	14,929,046	13,459,046
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	1,082,567	785,600
Debt Service Fund		
Food Service / Cafeteria Operations Fund	784,123	384,260
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>\$16,795,736</b>	<b>\$14,628,906</b>

**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>\$16,795,736</b>	<b>\$14,628,906</b>
-----------------------------------	---------------------	---------------------

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	11,555,000	6,255,000
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>\$11,555,000</b>	<b>\$6,255,000</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

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$11,555,000</b>	<b>\$6,255,000</b>

**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	5,245,000	5,300,000
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		
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 Short-Term Payables</b>	<b>\$5,245,000</b>	<b>\$5,300,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$16,800,000</b>	<b>\$11,555,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,200,000
0850 Unassigned Fund Balance	3,662,480
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,862,480</b>
<b>5900 Budgetary Reserve</b>	<b>500,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,362,480</b>