

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Vernon Lauffer

(814)797-5921

Extn :

Contact Person

Telephone

Extension

vlauffer@keyknox.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Keystone SD	COUNTY : Clarion	AUN : 106166503
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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	\$17584919
Ending Unassigned Fund Balance	\$1500000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.53%

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
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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 : Keystone SD	County : Clarion	AUN Number : 106166503
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$196,716.00 Function 2500, Object 200: \$207,430.00	This function is comprised of salaries of our Business Manager, Asst. Business Manager and Payroll Tech of \$196,716 and benefits for these same positions of \$174,802. In addition retiree health care costs in this function are \$32,628.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$43,687.00 Function 2800, Object 200: \$54,952.00	This function is comprised of a salary of \$43,687 and benefits of \$45,952 for the Tech Specialist. In addition, tuition for the principals and superintendent amount to \$9,000.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This amount is used for unforeseen and unbudgeted expenses.
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.	This amount is used for one time emergencies, the flattening of state budget subsidies and/or the replacement of state subsidies in the unlikely event that the Commonwealth does not pass a timely budget and state subsidies do not flow as normal.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This amount is assigned for long-term contractual commitments.

<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	
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	1,500,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,500,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,438,769
7000 Revenue from State Sources	11,569,606
8000 Revenue from Federal Sources	576,544
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$17,584,919</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$23,084,919</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,409,006
6113 Public Utility Realty Taxes	4,562
6114 Payments in Lieu of Current Taxes - State / Local	5,301
6120 Current Per Capita Taxes, Section 679	17,850
6140 Current Act 511 Taxes - Flat Rate Assessments	17,850
6150 Current Act 511 Taxes - Proportional Assessments	1,016,200
6400 Delinquencies on Taxes Levied / Assessed by the LEA	490,000
6500 Earnings on Investments	140,000
6700 Revenues from LEA Activities	67,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	236,000
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	20,000
REVENUE FROM LOCAL SOURCES	\$5,438,769
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,350,157
7112 Basic Education Funding-Social Security	344,472
7271 Special Education funds for School-Aged Pupils	856,196
7311 Pupil Transportation Subsidy	800,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	35,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,500
7340 State Property Tax Reduction Allocation	352,390
7360 Safe Schools	40,000
7505 Ready to Learn Block Grant	194,891
7820 State Share of Retirement Contributions	1,580,000
REVENUE FROM STATE SOURCES	\$11,569,606
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	258,171
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,000
8517 NCLB, Title IV - 21st Century Schools	19,451
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	253,922
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	5,000
REVENUE FROM FEDERAL SOURCES	\$576,544
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,584,919

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$3,409,006
Amount of Tax Relief for Homestead Exclusions	<u>\$352,390</u>
Total Approx. Tax Revenue:	\$3,761,396
Approx. Tax Levy for Tax Rate Calculation:	\$4,021,174

Clarion

Total

2021-22 Data		
a. Assessed Value	\$77,590,217	\$77,590,217
b. Real Estate Mills	51.5870	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$279,134,754	\$279,134,754
d. Assessed Value	\$77,949,374	\$77,949,374
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$4,002,647	\$4,002,647
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$4,002,647	\$4,002,647
(f Total * g)		
i. Base Mills Subject to Index	51.5870	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.91923%	92.91923%
k. Tax Levy Needed	\$4,021,174	\$4,021,174
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	51.5870	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,021,174	\$4,021,174
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,668,784
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,409,006
(n * Est. Pct. Collection)		

AUN: 106166503 Keystone SD

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

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Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,409,006	
Amount of Tax Relief for Homestead Exclusions	<u>\$352,390</u>	
Total Approx. Tax Revenue:	\$3,761,396	
Approx. Tax Levy for Tax Rate Calculation:	\$4,021,174	
	Clarion	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	54.1147	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,218,207	\$4,218,207
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	\$3,393.43	
Number of Homestead/Farmstead Properties	2013	2013
Median Assessed Value of Homestead Properties		\$16,910

Act 1 Index (current): 4.9%

Calculation Method:	Rate			
Approx. Tax Revenue from RE Taxes:	\$3,409,006			
Amount of Tax Relief for Homestead Exclusions	<u>\$352,390</u>			
Total Approx. Tax Revenue:	\$3,761,396			
Approx. Tax Levy for Tax Rate Calculation:	\$4,021,174			
	Clarion		Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$352,390	Lowering RE Tax Rate	\$0	\$352,390
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$352,390

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>
Clarion	77,949,374	51.5870	4,021,174			92.91923%	
Totals:	77,949,374		4,021,174	352,390	3,668,784	92.91923%	3,409,006

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		17,850
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	\$5.00	\$0.00	21,425
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes-- Flat Rate Assessments **21,425** **17,850**

	<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%	750,000	750,000
6152 Current Act 511 Occupation Taxes	300.0000	0.000	217,260	171,200
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 **1,062,260** **1,016,200**

Total Act 511, Current Taxes **1,034,050**

Act 511 Tax Limit -->	279,134,754	12	3,349,617
	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> Clarion	51.5870	51.5870	0.00%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6152	Current Act 511 Occupation Taxes	300.0000	300.0000	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,071,783
1200 Special Programs - Elementary / Secondary	2,440,612
1300 Vocational Education	546,461
1400 Other Instructional Programs - Elementary / Secondary	16,174
1500 Nonpublic School Programs	8,000
Total Instruction	\$11,083,030
2000 Support Services	
2100 Support Services - Students	473,786
2200 Support Services - Instructional Staff	230,631
2300 Support Services - Administration	1,728,467
2400 Support Services - Pupil Health	193,149
2500 Support Services - Business	432,196
2600 Operation and Maintenance of Plant Services	1,350,269
2700 Student Transportation Services	1,234,300
2800 Support Services - Central	152,809
2900 Other Support Services	45,828
Total Support Services	\$5,841,435
3000 Operation of Non-Instructional Services	
3200 Student Activities	411,205
Total Operation of Non-Instructional Services	\$411,205
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	225,103
5900 Budgetary Reserve	24,146
Total Other Expenditures and Financing Uses	\$249,249
Total Estimated Expenditures and Other Financing Uses	\$17,584,919

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,034,874
200 Personnel Services - Employee Benefits	2,957,182
300 Purchased Professional and Technical Services	296,000
400 Purchased Property Services	13,125
500 Other Purchased Services	422,350
600 Supplies	205,252
700 Property	143,000
Total Regular Programs - Elementary / Secondary	\$8,071,783
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	790,674
200 Personnel Services - Employee Benefits	603,043
300 Purchased Professional and Technical Services	600,751
400 Purchased Property Services	10,000
500 Other Purchased Services	416,600
600 Supplies	19,544
Total Special Programs - Elementary / Secondary	\$2,440,612
1300 <u>Vocational Education</u>	
500 Other Purchased Services	546,461
Total Vocational Education	\$546,461
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,388
200 Personnel Services - Employee Benefits	6,486
500 Other Purchased Services	300
Total Other Instructional Programs - Elementary / Secondary	\$16,174
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	8,000
Total Nonpublic School Programs	\$8,000
Total Instruction	\$11,083,030
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	212,975
200 Personnel Services - Employee Benefits	177,561
300 Purchased Professional and Technical Services	82,500
600 Supplies	750
Total Support Services - Students	\$473,786
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	133,395
200 Personnel Services - Employee Benefits	94,836
300 Purchased Professional and Technical Services	2,150
600 Supplies	250
Total Support Services - Instructional Staff	\$230,631

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2300 Support Services - Administration	
100 Personnel Services - Salaries	836,380
200 Personnel Services - Employee Benefits	718,684
300 Purchased Professional and Technical Services	84,620
400 Purchased Property Services	4,825
500 Other Purchased Services	47,100
600 Supplies	21,268
800 Other Objects	15,590
Total Support Services - Administration	\$1,728,467
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	99,760
200 Personnel Services - Employee Benefits	81,269
300 Purchased Professional and Technical Services	9,850
400 Purchased Property Services	370
500 Other Purchased Services	100
600 Supplies	1,800
Total Support Services - Pupil Health	\$193,149
2500 Support Services - Business	
100 Personnel Services - Salaries	196,716
200 Personnel Services - Employee Benefits	207,430
300 Purchased Professional and Technical Services	21,100
400 Purchased Property Services	750
500 Other Purchased Services	2,400
600 Supplies	3,250
800 Other Objects	550
Total Support Services - Business	\$432,196
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	472,224
200 Personnel Services - Employee Benefits	364,775
300 Purchased Professional and Technical Services	42,580
400 Purchased Property Services	132,640
500 Other Purchased Services	35,350
600 Supplies	287,750
800 Other Objects	14,950
Total Operation and Maintenance of Plant Services	\$1,350,269
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	4,300
500 Other Purchased Services	1,227,000
600 Supplies	3,000
Total Student Transportation Services	\$1,234,300
2800 Support Services - Central	
100 Personnel Services - Salaries	43,687
200 Personnel Services - Employee Benefits	54,952
300 Purchased Professional and Technical Services	45,510
400 Purchased Property Services	1,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,600
600 Supplies	5,000
800 Other Objects	60
Total Support Services - Central	\$152,809
2900 Other Support Services	
100 Personnel Services - Salaries	23,205
200 Personnel Services - Employee Benefits	10,073
500 Other Purchased Services	12,550
Total Other Support Services	\$45,828
Total Support Services	\$5,841,435
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	109,719
200 Personnel Services - Employee Benefits	47,067
300 Purchased Professional and Technical Services	115,219
400 Purchased Property Services	5,100
500 Other Purchased Services	80,725
600 Supplies	48,300
800 Other Objects	5,075
Total Student Activities	\$411,205
Total Operation of Non-Instructional Services	\$411,205
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	225,103
Total Interfund Transfers - Out	\$225,103
5900 Budgetary Reserve	
800 Other Objects	24,146
Total Budgetary Reserve	\$24,146
Total Other Expenditures and Financing Uses	\$249,249
TOTAL EXPENDITURES	\$17,584,919

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	100,000	100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	20,000	20,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	750,000	250,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	350,000	150,000
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	\$1,220,000	\$520,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	7,900,000	7,900,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	20,000	20,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	275,000	275,000
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		

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$8,195,000	\$8,195,000
TOTAL CASH AND INVESTMENTS	\$9,415,000	\$8,715,000

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	230,000	220,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,400,000	3,550,000
0599 Other Noncurrent Liabilities	22,000,000	21,000,000
Total General Fund	\$25,630,000	\$24,770,000

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

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 Permanent Fund		
Total Long-Term Indebtedness	\$25,630,000	\$24,770,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$25,630,000	\$24,770,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	1,500,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,500,000
5900 Budgetary Reserve	24,146
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,524,146