

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2022

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Brad Howe

(814)669-9150

Extn :4804

Contact Person

Telephone

Extension

bhowe@jvsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Juniata Valley SD	COUNTY : Huntingdon	AUN : 111312804
--	------------------------	--------------------

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	\$14252010
Ending Unassigned Fund Balance	\$995216
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.98%

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
-----------------------------	------

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 : Juniata Valley SD	County : Huntingdon	AUN Number : 111312804
--	-------------------------------	----------------------------------

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
--	-------------

**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.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$630,041.00 C x 2%: \$12,600.82	The difference in values is the result of the reallocation of \$??? of excess Homestead/Farmstead exclusions among the remaining ??? eligible properties.
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$210,041.00 7340 PDE Amount: \$0.00	
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$7,000.00 . Provide a justification.	This amount represents budgeted expenditures for Object 240-Tuition Reimbursements. Since these expenditures may only be reported under specific functions, I am not able to place the benefits under the Function Code used for the employees' salaries.
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: \$0.00 Function 2800, Object 200: \$7,000.00	This amount represents budgeted expenditures for Object 240-Tuition Reimbursements. Since these expenditures may only be reported under specific functions, I am not able to place the benefits under the Function Code used for the employees' salaries.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve is maintained for unexpected rate increases, unanticipated expenditures, etc.
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.	The Unassigned Fund Balance is maintained to provide funds for general use, especially in the event of a state budget impasse.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Committed Fund Balance is designated for emergency capital repairs and anticipated continued increases in PSERS contributions.

8160 Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.

The Assigned Fund Balance is designated for future energy efficiency enhancements, building security additions, technology infrastructure improvements, and building renovations.

<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	130,364	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	600,000	
0840 Assigned Fund Balance	3,540,102	
0850 Unassigned Fund Balance	1,179,956	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,320,058</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,457,190	
7000 Revenue from State Sources	8,328,938	
8000 Revenue from Federal Sources	1,259,824	
9000 Other Financing Sources	21,318	
Total Estimated Revenues And Other Financing Sources		<u>\$14,067,270</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$19,387,328</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	2,645,376
6113 Public Utility Realty Taxes	4,099
6114 Payments in Lieu of Current Taxes - State / Local	36,776
6120 Current Per Capita Taxes, Section 679	13,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	699,529
6140 Current Act 511 Taxes - Flat Rate Assessments	13,000
6150 Current Act 511 Taxes - Proportional Assessments	599,630
6400 Delinquencies on Taxes Levied / Assessed by the LEA	266,880
6500 Earnings on Investments	1,000
6700 Revenues from LEA Activities	30,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	123,500
6910 Rentals	700
6920 Contributions and Donations from Private Sources	2,500
6990 Refunds and Other Miscellaneous Revenue	20,800

REVENUE FROM LOCAL SOURCES \$4,457,190

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,194,485
7112 Basic Education Funding-Social Security	251,533
7160 Tuition for Orphans Subsidy	41,500
7220 Vocational Education	116,537
7271 Special Education funds for School-Aged Pupils	564,990
7311 Pupil Transportation Subsidy	485,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,400
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	180,411
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,500
7340 State Property Tax Reduction Allocation	210,041
7505 Ready to Learn Block Grant	142,555
7820 State Share of Retirement Contributions	1,113,986

REVENUE FROM STATE SOURCES \$8,328,938

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	215,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	29,000
8517 NCLB, Title IV - 21st Century Schools	12,500
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	402,736

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	535,588
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	63,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
REVENUE FROM FEDERAL SOURCES	\$1,259,824
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	21,318
OTHER FINANCING SOURCES	\$21,318
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	14,067,270

Act 1 Index (current): 4.8%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$2,645,376

Amount of Tax Relief for Homestead Exclusions \$630,041

Total Approx. Tax Revenue: \$3,275,417

Approx. Tax Levy for Tax Rate Calculation: \$3,510,146

	Huntingdon	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$68,379,200	\$68,379,200
b. Real Estate Mills	51.3500	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$298,628,853	\$298,628,853
d. Assessed Value	\$68,357,280	\$68,357,280
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$3,511,272	\$3,511,272
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$3,511,272	\$3,511,272
(f Total * g)		
i. Base Mills Subject to Index	51.3500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.85000%	91.85000%
k. Tax Levy Needed	\$3,510,146	\$3,510,146
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	51.3500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,510,146	\$3,510,146
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,880,105
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,645,376
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,645,376	
Amount of Tax Relief for Homestead Exclusions	<u>\$630,041</u>	
Total Approx. Tax Revenue:	\$3,275,417	
Approx. Tax Levy for Tax Rate Calculation:	\$3,510,146	

Huntingdon	Total
-------------------	--------------

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	53.8148	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,678,633	\$3,678,633
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$25,760

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,645,376
Amount of Tax Relief for Homestead Exclusions	<u>\$630,041</u>
Total Approx. Tax Revenue:	\$3,275,417
Approx. Tax Levy for Tax Rate Calculation:	\$3,510,146

Huntingdon	Total
-------------------	--------------

Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$420,000	Lowering RE Tax Rate	\$420,000
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$210,041	Lowering RE Tax Rate	\$210,041
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			<u>\$630,041</u>

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>
Huntingdon	68,357,280	51.3500	3,510,146			91.85000%	
Totals:	68,357,280		3,510,146	630,041 =	2,880,105 X	91.85000% =	2,645,376

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			13,000
6130 <u>Current Taxpayer Relief Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Current Act 1 Earned Income Taxes	0.700%	0.000%	736,347	699,529
Total Current Taxpayer Relief Taxes-- Proportional Assessments			736,347	699,529
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	\$5.00	\$0.00	13,500	13,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
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			13,500	13,000
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	0.550%	0.000%	578,558	549,630
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000	50,000
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			628,558	599,630
Total Act 511, Current Taxes				612,630
Act 511 Tax Limit -->		298,628,853 X	12	3,583,546
		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> Huntingdon	51.3500	51.3500	0.00%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Taxpayer Relief Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6131	Current Act 1 Earned Income Taxes <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	0.700%	0.700%	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.550%	0.550%	0.00%	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	5,623,420
1200 Special Programs - Elementary / Secondary	2,074,928
1300 Vocational Education	622,355
1400 Other Instructional Programs - Elementary / Secondary	99,863
Total Instruction	\$8,420,566
2000 Support Services	
2100 Support Services - Students	368,138
2200 Support Services - Instructional Staff	672,833
2300 Support Services - Administration	1,158,829
2400 Support Services - Pupil Health	114,229
2500 Support Services - Business	163,889
2600 Operation and Maintenance of Plant Services	926,646
2700 Student Transportation Services	717,630
2800 Support Services - Central	13,300
Total Support Services	\$4,135,494
3000 Operation of Non-Instructional Services	
3200 Student Activities	480,978
Total Operation of Non-Instructional Services	\$480,978
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,067,792
5200 Interfund Transfers - Out	97,180
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$1,214,972
Total Estimated Expenditures and Other Financing Uses	\$14,252,010

2022-2023 Final General Fund Budget

LEA : 111312804 Juniata Valley SD

Printed 4/27/2022 11:42:24 AM

Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,904,222
200 Personnel Services - Employee Benefits	1,958,268
300 Purchased Professional and Technical Services	105,948
400 Purchased Property Services	12,348
500 Other Purchased Services	170,100
600 Supplies	472,534
Total Regular Programs - Elementary / Secondary	\$5,623,420
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	863,885
200 Personnel Services - Employee Benefits	761,443
300 Purchased Professional and Technical Services	216,600
500 Other Purchased Services	213,900
600 Supplies	19,100
Total Special Programs - Elementary / Secondary	\$2,074,928
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	174,757
200 Personnel Services - Employee Benefits	124,386
500 Other Purchased Services	296,177
600 Supplies	26,835
800 Other Objects	200
Total Vocational Education	\$622,355
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	40,988
200 Personnel Services - Employee Benefits	18,025
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	500
500 Other Purchased Services	100
600 Supplies	250
Total Other Instructional Programs - Elementary / Secondary	\$99,863
Total Instruction	\$8,420,566
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	211,544
200 Personnel Services - Employee Benefits	133,040
300 Purchased Professional and Technical Services	16,000
500 Other Purchased Services	450
600 Supplies	7,104
Total Support Services - Students	\$368,138
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	300,082
200 Personnel Services - Employee Benefits	232,179
300 Purchased Professional and Technical Services	18,400

2022-2023 Final General Fund Budget

LEA : 111312804 Juniata Valley SD

Printed 4/27/2022 11:42:24 AM

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	23,694
600 Supplies	98,478
Total Support Services - Instructional Staff	\$672,833
2300 Support Services - Administration	
100 Personnel Services - Salaries	593,299
200 Personnel Services - Employee Benefits	365,502
300 Purchased Professional and Technical Services	95,170
400 Purchased Property Services	350
500 Other Purchased Services	87,008
600 Supplies	12,500
800 Other Objects	5,000
Total Support Services - Administration	\$1,158,829
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	59,985
200 Personnel Services - Employee Benefits	43,509
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	300
600 Supplies	6,435
Total Support Services - Pupil Health	\$114,229
2500 Support Services - Business	
100 Personnel Services - Salaries	97,157
200 Personnel Services - Employee Benefits	65,807
500 Other Purchased Services	500
800 Other Objects	425
Total Support Services - Business	\$163,889
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	315,455
200 Personnel Services - Employee Benefits	199,360
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	78,450
500 Other Purchased Services	13,000
600 Supplies	315,881
Total Operation and Maintenance of Plant Services	\$926,646
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	1,200
500 Other Purchased Services	710,000
600 Supplies	6,430
Total Student Transportation Services	\$717,630
2800 Support Services - Central	
200 Personnel Services - Employee Benefits	7,000
300 Purchased Professional and Technical Services	5,950
500 Other Purchased Services	350
Total Support Services - Central	\$13,300
Total Support Services	\$4,135,494

<u>Description</u>	<u>Amount</u>
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	207,647
200 Personnel Services - Employee Benefits	75,045
300 Purchased Professional and Technical Services	31,885
500 Other Purchased Services	53,500
600 Supplies	94,056
700 Property	6,695
800 Other Objects	12,150
Total Student Activities	\$480,978
Total Operation of Non-Instructional Services	\$480,978
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	106,023
900 Other Uses of Funds	961,769
Total Debt Service / Other Expenditures and Financing Uses	\$1,067,792
5200 Interfund Transfers - Out	
900 Other Uses of Funds	97,180
Total Interfund Transfers - Out	\$97,180
5900 Budgetary Reserve	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$1,214,972
TOTAL EXPENDITURES	\$14,252,010

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	5,500,000	5,200,000
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	500,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	15,000
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	\$6,020,000	\$5,715,000
--	--------------------	--------------------

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$6,020,000	\$5,715,000
-----------------------------------	--------------------	--------------------

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	7,496,386	6,534,617
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	300,000	320,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,114,340	1,200,230
0599 Other Noncurrent Liabilities		

Total General Fund	\$8,910,726	\$8,054,847
---------------------------	--------------------	--------------------

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	\$8,910,726	\$8,054,847

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	\$8,910,726	\$8,054,847
---------------------------	--------------------	--------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	130,364
0820 Restricted Fund Balance	
0830 Committed Fund Balance	600,000
0840 Assigned Fund Balance	3,540,102
0850 Unassigned Fund Balance	995,216
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,135,318
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,315,682