FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022

President of the Board - Original Signature Required — **Date**

Secretary of the Board - Original Signature Required — **Date**

Chief School Administrator - Original Signature Required — **Date**

Shelley Hobbs
Contact Person

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Telephone **Extension**

s.hobbs@upperadams.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Upper Adams SD	Adams	112018523

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 [x]

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

Total Budgeted Expenditures	$33781639
Ending Unassigned Fund Balance	$1332091
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.94%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

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 :	County :	AUN Number :
Upper Adams SD	Adams	112018523

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**

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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 fund future expenditures or budget shortfalls
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Debt = $1,481,270 PSERS = $171,000 Medical = $350,000

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	2,814,730	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	2,582,270	
0850 Unassigned Fund Balance	2,333,905	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$4,916,175**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	16,762,057	
7000 Revenue from State Sources	14,230,734	
8000 Revenue from Federal Sources	1,207,034	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$32,199,825**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$37,116,000**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,451,735
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	12,886
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	75,000
6150 Current Act 511 Taxes - Proportional Assessments	3,050,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	335,000
6500 Earnings on Investments	23,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	312,436
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	250,000
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	**$16,762,057**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,168,521
7112 Basic Education Funding-Social Security	556,895
7160 Tuition for Orphans Subsidy	5,000
7220 Vocational Education	60,569
7250 Migratory Children	1,342
7271 Special Education funds for School-Aged Pupils	1,142,491
7292 Pre-K Counts	148,750
7311 Pupil Transportation Subsidy	1,054,240
7312 Nonpublic and Charter School Pupil Transportation Subsidy	34,265
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	179,223
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,000
7340 State Property Tax Reduction Allocation	1,030,266
7505 Ready to Learn Block Grant	268,707
7820 State Share of Retirement Contributions	2,549,465
REVENUE FROM STATE SOURCES	**$14,230,734**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	281,554

	Amount
REVENUE FROM FEDERAL SOURCES	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	44,337
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	39,331
8517 NCLB, Title IV - 21St Century Schools	21,326
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	820,486
REVENUE FROM FEDERAL SOURCES	**$1,207,034**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**32,199,825**

Act 1 Index (current): 4.8%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$12,451,735**
Amount of Tax Relief for Homestead Exclusions	**$1,030,266**
Total Approx. Tax Revenue:	**$13,482,001**
Approx. Tax Levy for Tax Rate Calculation:	**$13,930,236**

		Adams	**Total**
	2021-22 Data		
	a. Assessed Value	$885,923,200	$885,923,200
	b. Real Estate Mills	15.6383	
I.	**2022-23 Data**		
	c. 2020 STEB Market Value	$665,312,694	$665,312,694
	d. Assessed Value	$890,776,900	$890,776,900
	e. Assessed Value of New Constr/ Renov	$0	$0
	2021-22 Calculations		
	f. 2021-22 Tax Levy	$13,854,333	$13,854,333
	(a * b)		
	2022-23 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2021-22 Tax Levy	$13,854,333	$13,854,333
	(f Total * g)		
	i. Base Mills Subject to Index	15.6383	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.52530%	96.52530%
	k. Tax Levy Needed	$13,930,236	$13,930,236
	(Approx. Tax Levy * g)		
	l. 2022-23 Real Estate Tax Rate	**15.6383**	
	(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	$13,930,236	$13,930,236
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$12,899,970
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$12,451,735
	(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$12,451,735**
Amount of Tax Relief for Homestead Exclusions	**$1,030,266**
Total Approx. Tax Revenue:	**$13,482,001**
Approx. Tax Levy for Tax Rate Calculation:	**$13,930,236**

		Adams	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index	16.3889	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$14,598,854	$14,598,854
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	$0	$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	$0	$0
	(t * Est. Pct. Collection)		

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$21,407.00	
V.	Number of Homestead/Farmstead Properties	3032	3032
	Median Assessed Value of Homestead Properties		$185,750

Act 1 Index (current): 4.8%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$12,451,735**
Amount of Tax Relief for Homestead Exclusions	**$1,030,266**
Total Approx. Tax Revenue:	**$13,482,001**
Approx. Tax Levy for Tax Rate Calculation:	**$13,930,236**

	Adams		**Total**	
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,030,266	Lowering RE Tax Rate	$0	$1,030,266
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,030,266**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Adams	890,776,900	15.6383	13,930,236					96.52530%		
Totals:	**890,776,900**		**13,930,236**	-	1,030,266	=	12,899,970	X 96.52530%	=	12,451,735

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			35,000
6140	Current Act 511 Taxes– Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	35,000	35,000
6142	Current Act 511 Occupation Taxes– Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$10.00	$0.00	40,000	40,000
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			**75,000**	**75,000**
6150	Current Act 511 Taxes– Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.100%	0.000%	2,900,000	2,900,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	150,000	150,000
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			**3,050,000**	**3,050,000**
	Total Act 511, Current Taxes				**3,125,000**
		Act 511 Tax Limit	**-->**	**665,312,694 X**	**12**	**7,983,752**
				Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2021-22 (Rebalanced)	Tax Rate Charged in: 2022-23	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2021-22 (Rebalanced)	Additional Tax Rate Charged in: 2022-23	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Adams	15.6383	15.6383	0.00%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	4.8%				
	Current Act 511 Taxes– Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes	$10.00	$10.00	0.00%	Yes	4.8%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,501,442
1200 Special Programs - Elementary / Secondary	4,819,132
1300 Vocational Education	905,387
1400 Other Instructional Programs - Elementary / Secondary	159,885
1800 Pre-Kindergarten	148,750
Total Instruction	**$19,534,596**
2000 Support Services	
2100 Support Services - Students	876,349
2200 Support Services - Instructional Staff	2,446,456
2300 Support Services - Administration	2,448,298
2400 Support Services - Pupil Health	430,348
2500 Support Services - Business	367,049
2600 Operation and Maintenance of Plant Services	1,858,180
2700 Student Transportation Services	1,863,591
2800 Support Services - Central	106,581
2900 Other Support Services	2,000
Total Support Services	**$10,398,852**
3000 Operation of Non-Instructional Services	
3200 Student Activities	967,054
Total Operation of Non-Instructional Services	**$967,054**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,881,137
Total Other Expenditures and Financing Uses	**$2,881,137**
Total Estimated Expenditures and Other Financing Uses	**$33,781,639**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,633,694
200 Personnel Services - Employee Benefits	3,861,663
300 Purchased Professional and Technical Services	992,419
400 Purchased Property Services	52,994
500 Other Purchased Services	1,627,005
600 Supplies	329,492
800 Other Objects	4,175
Total Regular Programs - Elementary / Secondary	**$13,501,442**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,681,113
200 Personnel Services - Employee Benefits	1,145,319
300 Purchased Professional and Technical Services	1,130,446
500 Other Purchased Services	834,759
600 Supplies	27,495
Total Special Programs - Elementary / Secondary	**$4,819,132**
1300 Vocational Education	
100 Personnel Services - Salaries	374,045
200 Personnel Services - Employee Benefits	252,216
400 Purchased Property Services	822
500 Other Purchased Services	256,375
600 Supplies	19,629
800 Other Objects	2,300
Total Vocational Education	**$905,387**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	88,525
200 Personnel Services - Employee Benefits	56,160
500 Other Purchased Services	15,200
Total Other Instructional Programs - Elementary / Secondary	**$159,885**
1800 Pre-Kindergarten	
300 Purchased Professional and Technical Services	148,750
Total Pre-Kindergarten	**$148,750**
Total Instruction	**$19,534,596**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	490,513
200 Personnel Services - Employee Benefits	334,042
300 Purchased Professional and Technical Services	47,000
600 Supplies	3,619
800 Other Objects	1,175
Total Support Services - Students	**$876,349**
2200 Support Services - Instructional Staff	

Description	Amount
100 Personnel Services - Salaries	524,885
200 Personnel Services - Employee Benefits	516,178
300 Purchased Professional and Technical Services	448,516
400 Purchased Property Services	6,300
500 Other Purchased Services	11,000
600 Supplies	354,898
700 Property	584,619
800 Other Objects	60
Total Support Services - Instructional Staff	**$2,446,456**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,389,877
200 Personnel Services - Employee Benefits	868,946
300 Purchased Professional and Technical Services	50,500
400 Purchased Property Services	3,250
500 Other Purchased Services	50,635
600 Supplies	56,400
800 Other Objects	28,690
Total Support Services - Administration	**$2,448,298**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	265,200
200 Personnel Services - Employee Benefits	150,914
300 Purchased Professional and Technical Services	1,050
400 Purchased Property Services	750
600 Supplies	12,434
Total Support Services - Pupil Health	**$430,348**
2500 Support Services - Business	
100 Personnel Services - Salaries	193,467
200 Personnel Services - Employee Benefits	127,182
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	3,000
500 Other Purchased Services	1,400
600 Supplies	5,000
800 Other Objects	10,000
Total Support Services - Business	**$367,049**
2600 Operation and Maintenance of Plant Services	
400 Purchased Property Services	1,453,604
500 Other Purchased Services	174,600
600 Supplies	228,676
800 Other Objects	1,300
Total Operation and Maintenance of Plant Services	**$1,858,180**
2700 Student Transportation Services	
100 Personnel Services - Salaries	50,112
200 Personnel Services - Employee Benefits	43,179
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	7,000

Description	Amount
500 Other Purchased Services	1,733,000
600 Supplies	15,000
800 Other Objects	300
Total Student Transportation Services	**$1,863,591**
2800 Support Services - Central	
100 Personnel Services - Salaries	54,622
200 Personnel Services - Employee Benefits	45,559
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	200
600 Supplies	250
800 Other Objects	950
Total Support Services - Central	**$106,581**
2900 Other Support Services	
500 Other Purchased Services	2,000
Total Other Support Services	**$2,000**
Total Support Services	**$10,398,852**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	444,342
200 Personnel Services - Employee Benefits	240,122
300 Purchased Professional and Technical Services	74,500
400 Purchased Property Services	25,320
500 Other Purchased Services	99,575
600 Supplies	74,070
800 Other Objects	9,125
Total Student Activities	**$967,054**
Total Operation of Non-Instructional Services	**$967,054**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,073,365
900 Other Uses of Funds	1,807,772
Total Debt Service / Other Expenditures and Financing Uses	**$2,881,137**
Total Other Expenditures and Financing Uses	**$2,881,137**
TOTAL EXPENDITURES	**$33,781,639**

Cash and Short-Term Investments	06/30/2022 Estimate	06/30/2023 Projection
General Fund	6,000,000	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	700,000	250,000
Capital Reserve Fund - § 1431	3,000,000	2,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	75,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$9,900,000**	**$6,875,000**

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	3,000,000	2,500,000
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	**$3,000,000**	**$2,500,000**
TOTAL CASH AND INVESTMENTS	**$12,900,000**	**$9,375,000**

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
0510 Bonds Payable	34,390,000	31,560,000
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	**$34,390,000**	**$31,560,000**
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	**$34,390,000**	**$31,560,000**

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	**$34,390,000**	**$31,560,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	2,814,730
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,002,270
0850 Unassigned Fund Balance	1,332,091
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$3,334,361**
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$6,149,091**