



**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> Avella Area SD	<b>County :</b> Washington	<b>AUN Number :</b> 101630504
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/18/2022
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The amount reserved is an immaterial amount at less than .2% of the budget. If an unexpected emergency occurs the money will be utilized.
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.	Cash flow needed during July and August for payroll and payables when minimal revenue is received. The District's increased expenditures exceed the revenues received with future obstacles to confront.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for necessary technology upgrades.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for retirement obligations and athletic activity expenditures.

<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	300,000
0840 Assigned Fund Balance	425,615
0850 Unassigned Fund Balance	1,240,940
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$1,966,555</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	3,903,263
7000 Revenue from State Sources	6,977,511
8000 Revenue from Federal Sources	590,242
9000 Other Financing Sources	184,210
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$11,655,226</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$13,621,781</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,796,423
6113 Public Utility Realty Taxes	3,182
6114 Payments in Lieu of Current Taxes - State / Local	435
6120 Current Per Capita Taxes, Section 679	11,173
6140 Current Act 511 Taxes - Flat Rate Assessments	11,173
6150 Current Act 511 Taxes - Proportional Assessments	489,520
6400 Delinquencies on Taxes Levied / Assessed by the LEA	241,530
6500 Earnings on Investments	6,320
6700 Revenues from LEA Activities	28,195
6800 Revenues from Intermediary Sources / Pass-Through Funds	175,807
6910 Rentals	40,335
6920 Contributions and Donations from Private Sources	24,750
6940 Tuition from Patrons	32,280
6990 Refunds and Other Miscellaneous Revenue	42,140
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$3,903,263</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,352,385
7112 Basic Education Funding-Social Security	198,740
7220 Vocational Education	8,351
7271 Special Education funds for School-Aged Pupils	583,793
7311 Pupil Transportation Subsidy	461,260
7312 Nonpublic and Charter School Pupil Transportation Subsidy	6,930
7330 Health Services (Medical, Dental, Nurse, Act 25)	8,945
7340 State Property Tax Reduction Allocation	316,988
7505 Ready to Learn Block Grant	105,057
7506 PAsmart Grants	3,500
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,000
7820 State Share of Retirement Contributions	930,562
<b>REVENUE FROM STATE SOURCES</b>	<b>\$6,977,511</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	80,276
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	14,000
8517 NCLB, Title IV - 21st Century Schools	10,000
8519 NCLB, Title VI - Flexibility and Accountability	35,861

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	131,797
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	255,894
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	59,404
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,010
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$590,242</b>
<b>OTHER FINANCING SOURCES</b>	
9350 Enterprise Fund Transfers	184,210
<b>OTHER FINANCING SOURCES</b>	<b>\$184,210</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>11,655,226</b>

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$2,796,423
Amount of Tax Relief for Homestead Exclusions	\$318,305
Total Approx. Tax Revenue:	\$3,114,728
Approx. Tax Levy for Tax Rate Calculation:	\$3,402,142

Washington

Total

**2021-22 Data**

a. Assessed Value	\$281,627,180	\$281,627,180
b. Real Estate Mills	11.5630	

**I. 2022-23 Data**

c. 2020 STEB Market Value	\$248,894,953	\$248,894,953
d. Assessed Value	\$282,096,680	\$282,096,680
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2021-22 Calculations**

f. 2021-22 Tax Levy	\$3,256,455	\$3,256,455
(a * b)		

**2022-23 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$3,256,455	\$3,256,455
(f Total * g)		
i. Base Mills Subject to Index	11.5630	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	90.68000%	90.68000%
k. Tax Levy Needed	\$3,402,142	\$3,402,142
(Approx. Tax Levy * g)		

**I. 2022-23 Real Estate Tax Rate 12.0602**

(k / d \* 1000)

l. Tax Levy Generated by Mills	\$3,402,142	\$3,402,142
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$3,083,837
(m - Amount of Tax Relief for Homestead Exclusions)	

o. Net Tax Revenue Generated By Mills	\$2,796,423
(n * Est. Pct. Collection)	

Act 1 Index (current): 4.3%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$2,796,423
Amount of Tax Relief for Homestead Exclusions	<u>\$318,305</u>
Total Approx. Tax Revenue:	\$3,114,728
Approx. Tax Levy for Tax Rate Calculation:	\$3,402,142

	Washington	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	12.0602	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,402,142	\$3,402,142
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

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$26,158.00	
Number of Homestead/Farmstead Properties	1009	1009
Median Assessed Value of Homestead Properties		\$142,250



Act 1 Index (current): 4.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$2,796,423</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$318,305</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$3,114,728</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$3,402,142</b>
	<b>Washington</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$316,988	Lowering RE Tax Rate	\$0	\$316,988
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,317			\$1,317
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$318,305</b>

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
Washington	282,096,680	12.0602	3,402,142			90.68000%	
<b>Totals:</b>	<b>282,096,680</b>		<b>3,402,142</b>	<b>- 318,305 =</b>	<b>3,083,837 X</b>	<b>90.68000%</b>	<b>= 2,796,423</b>

	Rate			Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			11,173
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	11,600	11,173
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
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>			<b>11,600</b>	<b>11,173</b>
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	0.500%	0.000%	95,840,000	489,520
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
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
<b>Total Current Act 511 Taxes– Proportional Assessments</b>			<b>95,840,000</b>	<b>489,520</b>
<b>Total Act 511, Current Taxes</b>				<b>500,693</b>
	<b>Act 511 Tax Limit --&gt;</b>	<b>248,894,953 X</b>	<b>12</b>	<b>2,986,739</b>
		<b>Market Value</b>	<b>Mills</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> Washington	11.5630	12.0602	4.30%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes— Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes— Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	5,036,891
1200 Special Programs - Elementary / Secondary	1,324,313
1300 Vocational Education	676,675
1400 Other Instructional Programs - Elementary / Secondary	2,363
<b>Total Instruction</b>	<b>\$7,040,242</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	228,583
2200 Support Services - Instructional Staff	401,241
2300 Support Services - Administration	1,119,748
2400 Support Services - Pupil Health	136,213
2500 Support Services - Business	325,006
2600 Operation and Maintenance of Plant Services	973,997
2700 Student Transportation Services	736,235
2900 Other Support Services	6,254
<b>Total Support Services</b>	<b>\$3,927,277</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	455,221
3300 Community Services	1,900
<b>Total Operation of Non-Instructional Services</b>	<b>\$457,121</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	462,093
5200 Interfund Transfers - Out	322,187
5900 Budgetary Reserve	15,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$799,280</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$12,223,920</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,729,116
200 Personnel Services - Employee Benefits	1,988,088
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	6,776
500 Other Purchased Services	201,457
600 Supplies	109,904
800 Other Objects	550
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$5,036,891</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	481,328
200 Personnel Services - Employee Benefits	367,641
300 Purchased Professional and Technical Services	150,480
500 Other Purchased Services	312,949
600 Supplies	10,278
800 Other Objects	1,637
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,324,313</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	208,216
200 Personnel Services - Employee Benefits	157,181
500 Other Purchased Services	281,713
600 Supplies	29,160
800 Other Objects	405
<b>Total Vocational Education</b>	<b>\$676,675</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	750
200 Personnel Services - Employee Benefits	478
500 Other Purchased Services	435
600 Supplies	300
800 Other Objects	400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,363</b>
<b>Total Instruction</b>	<b>\$7,040,242</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	106,711
200 Personnel Services - Employee Benefits	67,739
300 Purchased Professional and Technical Services	44,599
500 Other Purchased Services	3,044
600 Supplies	6,430
800 Other Objects	60
<b>Total Support Services - Students</b>	<b>\$228,583</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	85,782

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	71,153
300 Purchased Professional and Technical Services	42,125
400 Purchased Property Services	7,036
500 Other Purchased Services	13,050
600 Supplies	88,964
700 Property	93,131
<b>Total Support Services - Instructional Staff</b>	<b>\$401,241</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	593,386
200 Personnel Services - Employee Benefits	406,788
300 Purchased Professional and Technical Services	42,363
400 Purchased Property Services	3,696
500 Other Purchased Services	28,120
600 Supplies	34,814
700 Property	1,500
800 Other Objects	9,081
<b>Total Support Services - Administration</b>	<b>\$1,119,748</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	76,090
200 Personnel Services - Employee Benefits	54,152
300 Purchased Professional and Technical Services	4,040
400 Purchased Property Services	752
500 Other Purchased Services	129
600 Supplies	1,050
<b>Total Support Services - Pupil Health</b>	<b>\$136,213</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	178,371
200 Personnel Services - Employee Benefits	126,945
300 Purchased Professional and Technical Services	14,215
400 Purchased Property Services	950
500 Other Purchased Services	3,250
600 Supplies	775
800 Other Objects	500
<b>Total Support Services - Business</b>	<b>\$325,006</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	364,363
200 Personnel Services - Employee Benefits	247,650
300 Purchased Professional and Technical Services	9,665
400 Purchased Property Services	100,753
500 Other Purchased Services	46,270
600 Supplies	202,296
700 Property	3,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$973,997</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	736,010

<u>Description</u>	<u>Amount</u>
600 Supplies	225
<b>Total Student Transportation Services</b>	<b>\$736,235</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	6,254
<b>Total Other Support Services</b>	<b>\$6,254</b>
<b>Total Support Services</b>	<b>\$3,927,277</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	161,810
200 Personnel Services - Employee Benefits	68,417
300 Purchased Professional and Technical Services	89,310
400 Purchased Property Services	20,750
500 Other Purchased Services	68,732
600 Supplies	28,760
700 Property	12,000
800 Other Objects	5,442
<b>Total Student Activities</b>	<b>\$455,221</b>
<b>3300 Community Services</b>	
600 Supplies	400
800 Other Objects	1,500
<b>Total Community Services</b>	<b>\$1,900</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$457,121</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	135,441
900 Other Uses of Funds	326,652
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$462,093</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	322,187
<b>Total Interfund Transfers - Out</b>	<b>\$322,187</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	15,000
<b>Total Budgetary Reserve</b>	<b>\$15,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$799,280</b>
<b>TOTAL EXPENDITURES</b>	<b>\$12,223,920</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	2,310,940	2,251,780
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	67,998	50,410
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	15,890	34,210
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	51,460	48,520
Other Agency Fund		
Permanent Fund		

**Total Cash and Short-Term Investments**

**\$2,446,288**

**\$2,384,920**

**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**

**\$2,446,288**

**\$2,384,920**

**Long-Term Indebtedness**

**General Fund**

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0510 Bonds Payable	5,745,000	5,425,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		31,244
0540 Accumulated Compensated Absences	40,851	42,950
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,821,740	4,924,481
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$10,607,591</b>	<b>\$10,423,675</b>

**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**

**\$10,607,591**

**\$10,423,675**

**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**

**\$10,607,591**

**\$10,423,675**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	300,000
0840 Assigned Fund Balance	427,850
0850 Unassigned Fund Balance	670,011
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,397,861</b>
<b>5900 Budgetary Reserve</b>	<b>15,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,412,861</b>