FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/20/22

Randy T Brunch
President of the Board - Original Signature Required

6/20/22
Date

Kerri L Dewalt
Secretary of the Board - Original Signature Required

6.20.2022
Date

Chief School Administrator - Original Signature Required

6/20/22
Date

DAVID MILLER
Contact Person

(610)683-7361 Extn :
Telephone **Extension**

dmiller@kasd.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 :
Kutztown Area SD	Berks	114064003

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	$36493116
Ending Unassigned Fund Balance	$3370503
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.23%

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
[signature]	6-21-22

DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

Passed 5/16/22

(03/2006)

School District Name :	County :	AUN Number :
Kutztown Area SD	Berks	114064003

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
Randy Burch	6/13/22

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	we are budgeting an amount as a Budgetary Reserve
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.	we are anticipating having and Unassigned Fund Balance
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	we are anticipating a Committed Fund Balance
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	we are anticipating an Assigned Fund Balance

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	5,206	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,831,424	
0840 Assigned Fund Balance	366,211	
0850 Unassigned Fund Balance	2,774,746	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$6,972,381**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	23,890,593	
7000 Revenue from State Sources	10,068,904	
8000 Revenue from Federal Sources	2,062,519	
9000 Other Financing Sources	52,500	
Total Estimated Revenues And Other Financing Sources		**$36,074,516**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$43,046,897**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	20,277,194
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	22,000
6114 Payments in Lieu of Current Taxes - State / Local	12,250
6120 Current Per Capita Taxes, Section 679	32,700
6140 Current Act 511 Taxes - Flat Rate Assessments	69,450
6150 Current Act 511 Taxes - Proportional Assessments	2,150,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	810,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,000
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	32,000
6990 Refunds and Other Miscellaneous Revenue	39,999
REVENUE FROM LOCAL SOURCES	**$23,890,593**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,945,653
7112 Basic Education Funding-Social Security	563,656
7160 Tuition for Orphans Subsidy	160,000
7220 Vocational Education	34,250
7271 Special Education funds for School-Aged Pupils	1,027,638
7311 Pupil Transportation Subsidy	750,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	10,370
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	769,744
7505 Ready to Learn Block Grant	140,805
7820 State Share of Retirement Contributions	2,641,788
REVENUE FROM STATE SOURCES	**$10,068,904**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	284,475
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	48,000
8517 NCLB, Title IV - 21St Century Schools	20,800
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	568,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	939,499
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	195,595
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,150
REVENUE FROM FEDERAL SOURCES	**$2,062,519**
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	37,500
9400 Sale of or Compensation for Loss of Fixed Assets	15,000
OTHER FINANCING SOURCES	**$52,500**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**36,074,516**

Act 1 Index (current): 3.4%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$20,277,194**
Amount of Tax Relief for Homestead Exclusions	**$769,759**
Total Approx. Tax Revenue:	**$21,046,953**
Approx. Tax Levy for Tax Rate Calculation:	**$21,885,237**

		Berks	Total
I.	**2021-22 Data**		
	a. Assessed Value	$725,173,700	$725,173,700
	b. Real Estate Mills	29.9543	
	2022-23 Data		
	c. 2020 STEB Market Value	$1,100,284,466	$1,100,284,466
	d. Assessed Value	$730,620,900	$730,620,900
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2021-22 Calculations**		
	f. 2021-22 Tax Levy (a * b)	$21,722,071	$21,722,071
	2022-23 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2021-22 Tax Levy (f Total * g)	$21,722,071	$21,722,071
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	29.9543	
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	96.03000%	96.03000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$21,885,237	$21,885,237
	l. 2022-23 Real Estate Tax Rate (k / d * 1000)	**29.9543**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$21,885,238	$21,885,238
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$21,115,479
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$20,277,194

Act 1 Index (current): 3.4%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$20,277,194**
Amount of Tax Relief for Homestead Exclusions	**$769,759**
Total Approx. Tax Revenue:	**$21,046,953**
Approx. Tax Levy for Tax Rate Calculation:	**$21,885,237**

		Berks	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	30.9727	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$22,629,302	$22,629,302
	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		
	Assessed Value Exclusion per Homestead	$8,208.00	
V.	Number of Homestead/Farmstead Properties	3162	3162
	Median Assessed Value of Homestead Properties		$105,200

Act 1 Index (current): 3.4%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$20,277,194**
Amount of Tax Relief for Homestead Exclusions	**$769,759**
Total Approx. Tax Revenue:	**$21,046,953**
Approx. Tax Levy for Tax Rate Calculation:	**$21,885,237**

	Berks			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$769,744	Lowering RE Tax Rate	$0	$769,744
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$15			$15
Amount of Tax Relief from State/Local Sources				**$769,759**

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
Berks	730,620,900	29.9543	21,885,238						96.03000%		
Totals:	**730,620,900**		**21,885,238**	-	769,759	=	21,115,479	X	96.03000%	=	20,277,194

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			32,700
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	32,700	32,700
6142	Current Act 511 Occupation Taxes– Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	36,750	36,750
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			**69,450**	**69,450**
6150	Current Act 511 Taxes– Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,700,000	1,700,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	425,000	425,000
6154	Current Act 511 Amusement Taxes	5.000%	0.000%	25,000	25,000
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			**2,150,000**	**2,150,000**
	Total Act 511, Current Taxes				**2,219,450**
		Act 511 Tax Limit -->	**1,100,284,466 X**	**12**	**13,203,414**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2021-22 (Rebalanced)	2022-23	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2021-22 (Rebalanced)	2022-23	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Berks	29.9543	29.9543	0.00%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	3.4%				
	Current Act 511 Taxes– Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	3.4%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	3.4%				
	Current Act 511 Taxes– Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.4%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,043,969
1200 Special Programs - Elementary / Secondary	4,967,261
1300 Vocational Education	976,871
1400 Other Instructional Programs - Elementary / Secondary	62,266
1500 Nonpublic School Programs	1,283
1600 Adult Education Programs	4,600
Total Instruction	**$21,056,250**
2000 Support Services	
2100 Support Services - Students	1,321,659
2200 Support Services - Instructional Staff	2,425,406
2300 Support Services - Administration	2,211,735
2400 Support Services - Pupil Health	615,938
2500 Support Services - Business	482,890
2600 Operation and Maintenance of Plant Services	2,831,290
2700 Student Transportation Services	1,598,807
2800 Support Services - Central	120,503
2900 Other Support Services	28,000
Total Support Services	**$11,636,228**
3000 Operation of Non-Instructional Services	
3200 Student Activities	894,196
3300 Community Services	23,400
Total Operation of Non-Instructional Services	**$917,596**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,451,264
5200 Interfund Transfers - Out	247,500
5900 Budgetary Reserve	184,278
Total Other Expenditures and Financing Uses	**$2,883,042**
Total Estimated Expenditures and Other Financing Uses	**$36,493,116**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,905,962
200 Personnel Services - Employee Benefits	4,752,750
300 Purchased Professional and Technical Services	281,912
400 Purchased Property Services	38,150
500 Other Purchased Services	1,514,303
600 Supplies	317,827
700 Property	233,065
Total Regular Programs - Elementary / Secondary	**$15,043,969**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,404,198
200 Personnel Services - Employee Benefits	1,585,707
300 Purchased Professional and Technical Services	176,270
400 Purchased Property Services	1,200
500 Other Purchased Services	740,936
600 Supplies	41,400
700 Property	7,550
800 Other Objects	10,000
Total Special Programs - Elementary / Secondary	**$4,967,261**
1300 Vocational Education	
100 Personnel Services - Salaries	214,169
200 Personnel Services - Employee Benefits	117,345
500 Other Purchased Services	632,257
600 Supplies	13,100
Total Vocational Education	**$976,871**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	29,575
200 Personnel Services - Employee Benefits	12,691
300 Purchased Professional and Technical Services	20,000
Total Other Instructional Programs - Elementary / Secondary	**$62,266**
1500 Nonpublic School Programs	
500 Other Purchased Services	1,283
Total Nonpublic School Programs	**$1,283**
1600 Adult Education Programs	
300 Purchased Professional and Technical Services	4,600
Total Adult Education Programs	**$4,600**
Total Instruction	**$21,056,250**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	749,196
200 Personnel Services - Employee Benefits	443,353
300 Purchased Professional and Technical Services	124,000

Description	Amount
500 Other Purchased Services	955
600 Supplies	4,155
Total Support Services - Students	**$1,321,659**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	818,616
200 Personnel Services - Employee Benefits	518,530
300 Purchased Professional and Technical Services	251,338
400 Purchased Property Services	50,000
500 Other Purchased Services	70,927
600 Supplies	371,995
700 Property	340,700
800 Other Objects	3,300
Total Support Services - Instructional Staff	**$2,425,406**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,227,616
200 Personnel Services - Employee Benefits	764,029
300 Purchased Professional and Technical Services	104,700
500 Other Purchased Services	36,775
600 Supplies	42,250
700 Property	2,585
800 Other Objects	33,780
Total Support Services - Administration	**$2,211,735**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	272,195
200 Personnel Services - Employee Benefits	195,393
300 Purchased Professional and Technical Services	139,500
500 Other Purchased Services	150
600 Supplies	8,700
Total Support Services - Pupil Health	**$615,938**
2500 Support Services - Business	
100 Personnel Services - Salaries	242,441
200 Personnel Services - Employee Benefits	185,238
300 Purchased Professional and Technical Services	35,500
400 Purchased Property Services	8,511
500 Other Purchased Services	2,700
600 Supplies	8,100
800 Other Objects	400
Total Support Services - Business	**$482,890**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	825,505
200 Personnel Services - Employee Benefits	647,946
300 Purchased Professional and Technical Services	19,634
400 Purchased Property Services	548,165
500 Other Purchased Services	156,890
600 Supplies	614,320

Description	Amount
700 Property	18,500
800 Other Objects	330
Total Operation and Maintenance of Plant Services	**$2,831,290**
2700 Student Transportation Services	
100 Personnel Services - Salaries	117,076
200 Personnel Services - Employee Benefits	86,867
300 Purchased Professional and Technical Services	4,900
400 Purchased Property Services	11,200
500 Other Purchased Services	1,351,039
600 Supplies	27,625
800 Other Objects	100
Total Student Transportation Services	**$1,598,807**
2800 Support Services - Central	
100 Personnel Services - Salaries	52,457
200 Personnel Services - Employee Benefits	49,446
300 Purchased Professional and Technical Services	2,750
500 Other Purchased Services	850
600 Supplies	14,100
700 Property	500
800 Other Objects	400
Total Support Services - Central	**$120,503**
2900 Other Support Services	
800 Other Objects	28,000
Total Other Support Services	**$28,000**
Total Support Services	**$11,636,228**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	441,880
200 Personnel Services - Employee Benefits	215,316
300 Purchased Professional and Technical Services	87,000
400 Purchased Property Services	24,500
500 Other Purchased Services	64,000
600 Supplies	55,500
800 Other Objects	6,000
Total Student Activities	**$894,196**
3300 Community Services	
300 Purchased Professional and Technical Services	100
500 Other Purchased Services	18,300
600 Supplies	5,000
Total Community Services	**$23,400**
Total Operation of Non-Instructional Services	**$917,596**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

Description	Amount
800 Other Objects	641,264
900 Other Uses of Funds	1,810,000
Total Debt Service / Other Expenditures and Financing Uses	**$2,451,264**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	247,500
Total Interfund Transfers - Out	**$247,500**
5900 Budgetary Reserve	
800 Other Objects	184,278
Total Budgetary Reserve	**$184,278**
Total Other Expenditures and Financing Uses	**$2,883,042**
TOTAL EXPENDITURES	**$36,493,116**

Cash and Short-Term Investments	**06/30/2022 Estimate**	**06/30/2023 Projection**
General Fund	7,734,565	7,315,966
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	70,000	68,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	350,000	150,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	220,000	200,000
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	**$8,374,565**	**$7,733,966**

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	**$8,374,565**	**$7,733,966**

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
0510 Bonds Payable	27,810,000	26,210,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	202,572	174,594
0540 Accumulated Compensated Absences	459,421	484,597
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,058,295	5,107,110
0599 Other Noncurrent Liabilities		
Total General Fund	**$33,530,288**	**$31,976,301**
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	**$33,530,288**	**$31,976,301**

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	**$33,530,288**	**$31,976,301**

Account	Description	Amounts
0810	Nonspendable Fund Balance	5,206
0820	Restricted Fund Balance	
0830	Committed Fund Balance	2,883,278
0840	Assigned Fund Balance	300,000
0850	Unassigned Fund Balance	3,370,503
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$6,553,781**
5900	**Budgetary Reserve**	**184,278**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$6,743,265**