FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/26/2022

M. Clews
President of the Board - Original Signature Required — 5-26-2022 Date

Teri L. Faust
Secretary of the Board - Original Signature Required — 5-26-2022 Date

Ricki M Boyle
Chief School Administrator - Original Signature Required — 6.2.2022 Date

Bobbi Ely
Contact Person

(570)271-3268 Extn :1031
Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Danville Area SD	Montour	116471803

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 x

No

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

Total Budgeted Expenditures	$45905278
Ending Unassigned Fund Balance	$845682
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.84%

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
Ricki M Boyle	6/3/2022

DUE DATE: AUGUST 15, 2022

Printed 5/27/2022 8:16:16 AM

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Danville Area SD	Montour	116471803

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
	4/11/22

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

Val Number	Description	Justification
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: $507,084.00 Function 2200, Object 200: $572,865.00	The Instructional Staff Tuition reimbursement is applied to 2271-240. All instructional staff are coded here per PDE chart of accounts and therefore benefits are inflated in this function.
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.	Operating Revenue
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 for capital improvements and curricular upgrades.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,868,120	
0850 Unassigned Fund Balance	2,492,992	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$7,361,112**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	24,715,935	
7000 Revenue from State Sources	16,439,428	
8000 Revenue from Federal Sources	2,958,993	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$44,114,356**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$51,475,468**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,403,666
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	22,261
6114 Payments in Lieu of Current Taxes - State / Local	16,500
6150 Current Act 511 Taxes - Proportional Assessments	7,767,217
6400 Delinquencies on Taxes Levied / Assessed by the LEA	635,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	464,000
6920 Contributions and Donations from Private Sources	1,021,291
6940 Tuition from Patrons	100,000
6970 Services Provided Other Funds	36,000
6990 Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES	**$24,715,935**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,165,454
7112 Basic Education Funding-Social Security	670,778
7160 Tuition for Orphans Subsidy	55,000
7220 Vocational Education	37,739
7271 Special Education funds for School-Aged Pupils	1,562,381
7292 Pre-K Counts	315,000
7311 Pupil Transportation Subsidy	1,440,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	9,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	353,164
7330 Health Services (Medical, Dental, Nurse, Act 25)	44,000
7340 State Property Tax Reduction Allocation	697,058
7505 Ready to Learn Block Grant	279,308
7820 State Share of Retirement Contributions	2,810,046
REVENUE FROM STATE SOURCES	**$16,439,428**
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	1,099,785
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	464,036
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,429
8517 NCLB, Title IV - 21St Century Schools	35,571

	Amount
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,214,172
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,000
REVENUE FROM FEDERAL SOURCES	**$2,958,993**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**44,114,356**

Act 1 Index (current): 4.0%

Calculation Method: **Revenue** **Section 672.1 Method Choice: (a)(2)**

Number of Decimals For Tax Rate Calculation: **4**

Approx. Tax Revenue from RE Taxes: **$14,403,747**

Amount of Tax Relief for Homestead Exclusions **$697,058**

Total Approx. Tax Revenue: **$15,100,805**

Approx. Tax Levy for Tax Rate Calculation: **$15,837,875**

		Montour	Northumberland	Total
	2021-22 Data			
	a. Assessed Value	$934,959,607	$212,009,899	$1,146,969,506
	b. Real Estate Mills	13.5099	13.5099	13.5099
I.	**2022-23 Data**			
	c. 2020 STEB Market Value	$1,316,850,616	$298,748,661	$1,615,599,277
	d. Assessed Value	$990,966,247	$224,884,293	$1,215,850,540
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2021-22 Calculations			
	f. 2021-22 Tax Levy (a * b)	$12,631,211	$2,864,233	$15,495,444
	2022-23 Calculations			
	g. Percent of Total Market Value	81.50849%	18.49151%	100.00000%
II.	h. Rebalanced 2021-22 Tax Levy (f Total * g)			$15,495,444
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	13.5099	13.5099	13.5099
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	95.13190%	95.13190%	95.13190%
	k. Tax Levy Needed (Approx. Tax Levy * g)			$15,837,875
	l. 2022-23 Real Estate Tax Rate (k / d * 1000)	**13.0261**	**13.0261**	**13.0261**
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$12,908,425	$2,929,365	$15,837,790
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$15,140,732
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$14,403,666

Act 1 Index (current): 4.0%

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**4**
Approx. Tax Revenue from RE Taxes:	**$14,403,747**
Amount of Tax Relief for Homestead Exclusions	**$697,058**
Total Approx. Tax Revenue:	**$15,100,805**
Approx. Tax Levy for Tax Rate Calculation:	**$15,837,875**

Section 672.1 Method Choice: (a)(2)

		Montour	Northumberland	Total
IV.	**Index Maximums**			
	p. Maximum Mills Based On Index (i * (1 + Index))	14.0503	14.0503	14.0503
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$13,923,373	$3,159,692	$17,083,065
	s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$0	$0
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0	$0

V.	**Information Related to Property Tax Relief**			
	Assessed Value Exclusion per Homestead	$11,131.00	$11,131.00	
	Number of Homestead/Farmstead Properties	3856	982	4838
	Median Assessed Value of Homestead Properties			$107,907

Act 1 Index (current): 4.0%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice:**	**(a)(2)**
Number of Decimals For Tax Rate Calculation:	**4**		
Approx. Tax Revenue from RE Taxes:	**$14,403,747**		
Amount of Tax Relief for Homestead Exclusions	**$697,058**		
Total Approx. Tax Revenue:	**$15,100,805**		
Approx. Tax Levy for Tax Rate Calculation:	**$15,837,875**		

	Montour	**Northumberland**		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$697,058	Lowering RE Tax Rate	$0	$697,058
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$697,058**

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
Montour	990,966,247	13.0261	12,908,425					95.13190%		
Northumberland	224,884,293	13.0261	2,929,365					95.13190%		
Totals:	**1,215,850,540**		**15,837,790**	-	697,058	=	15,140,732	X 95.13190%	=	14,403,666

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
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	$0.00	$0.00	0	0
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			**0**	**0**
6150	Current Act 511 Taxes– Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.150%	0.000%	7,467,217	7,467,217
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	300,000	300,000
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			**7,767,217**	**7,767,217**
	Total Act 511, Current Taxes				**7,767,217**
		Act 511 Tax Limit -->	**1,615,599,277 X**	**12**	**19,387,191**
			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									
	Montour	13.5099	13.0261	-3.57%	Yes	4.0%				
	Northumberland	13.5099	13.0261	-3.57%	Yes	4.0%				
	Current Act 511 Taxes– Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,130,514
1200 Special Programs - Elementary / Secondary	5,431,098
1300 Vocational Education	2,279,845
1400 Other Instructional Programs - Elementary / Secondary	1,616,031
Total Instruction	**$28,457,488**
2000 Support Services	
2100 Support Services - Students	1,760,679
2200 Support Services - Instructional Staff	1,156,294
2300 Support Services - Administration	2,422,390
2400 Support Services - Pupil Health	454,225
2500 Support Services - Business	682,850
2600 Operation and Maintenance of Plant Services	3,448,735
2700 Student Transportation Services	2,413,455
2800 Support Services - Central	1,007,536
Total Support Services	**$13,346,164**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,048,614
Total Operation of Non-Instructional Services	**$1,048,614**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,053,012
Total Other Expenditures and Financing Uses	**$3,053,012**
Total Estimated Expenditures and Other Financing Uses	**$45,905,278**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,285,241
200 Personnel Services - Employee Benefits	6,911,516
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	78,450
500 Other Purchased Services	598,725
600 Supplies	832,400
700 Property	359,800
800 Other Objects	4,382
Total Regular Programs - Elementary / Secondary	**$19,130,514**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,702,387
200 Personnel Services - Employee Benefits	1,682,061
300 Purchased Professional and Technical Services	462,000
500 Other Purchased Services	574,600
600 Supplies	9,450
800 Other Objects	600
Total Special Programs - Elementary / Secondary	**$5,431,098**
1300 Vocational Education	
100 Personnel Services - Salaries	382,103
200 Personnel Services - Employee Benefits	251,984
400 Purchased Property Services	4,100
500 Other Purchased Services	1,614,242
600 Supplies	23,790
700 Property	2,601
800 Other Objects	1,025
Total Vocational Education	**$2,279,845**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	941,474
200 Personnel Services - Employee Benefits	436,035
300 Purchased Professional and Technical Services	48,480
400 Purchased Property Services	5,445
500 Other Purchased Services	112,304
600 Supplies	66,288
700 Property	1,000
800 Other Objects	5,005
Total Other Instructional Programs - Elementary / Secondary	**$1,616,031**
Total Instruction	**$28,457,488**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,091,000
200 Personnel Services - Employee Benefits	639,086
300 Purchased Professional and Technical Services	500

Description	Amount
400 Purchased Property Services	240
500 Other Purchased Services	3,225
600 Supplies	17,211
700 Property	1,150
800 Other Objects	8,267
Total Support Services - Students	**$1,760,679**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	507,084
200 Personnel Services - Employee Benefits	572,865
300 Purchased Professional and Technical Services	28,950
500 Other Purchased Services	12,500
600 Supplies	30,750
700 Property	2,000
800 Other Objects	2,145
Total Support Services - Instructional Staff	**$1,156,294**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,069,533
200 Personnel Services - Employee Benefits	792,835
300 Purchased Professional and Technical Services	172,000
400 Purchased Property Services	6,360
500 Other Purchased Services	174,730
600 Supplies	133,816
700 Property	40,000
800 Other Objects	33,116
Total Support Services - Administration	**$2,422,390**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	281,952
200 Personnel Services - Employee Benefits	155,803
300 Purchased Professional and Technical Services	190
400 Purchased Property Services	50
500 Other Purchased Services	300
600 Supplies	15,680
800 Other Objects	250
Total Support Services - Pupil Health	**$454,225**
2500 Support Services - Business	
100 Personnel Services - Salaries	385,394
200 Personnel Services - Employee Benefits	211,356
300 Purchased Professional and Technical Services	24,000
400 Purchased Property Services	6,900
500 Other Purchased Services	30,700
600 Supplies	14,500
700 Property	2,000
800 Other Objects	8,000
Total Support Services - Business	**$682,850**
2600 Operation and Maintenance of Plant Services	

Description	Amount
100 Personnel Services - Salaries	998,530
200 Personnel Services - Employee Benefits	821,195
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	745,560
500 Other Purchased Services	500
600 Supplies	833,700
700 Property	47,000
800 Other Objects	1,750
Total Operation and Maintenance of Plant Services	**$3,448,735**
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	2,393,055
600 Supplies	6,550
700 Property	11,850
Total Student Transportation Services	**$2,413,455**
2800 Support Services - Central	
100 Personnel Services - Salaries	352,861
200 Personnel Services - Employee Benefits	303,635
300 Purchased Professional and Technical Services	3,680
400 Purchased Property Services	5,000
500 Other Purchased Services	141,600
600 Supplies	149,160
700 Property	51,100
800 Other Objects	500
Total Support Services - Central	**$1,007,536**
Total Support Services	**$13,346,164**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	485,000
200 Personnel Services - Employee Benefits	117,071
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	70,458
500 Other Purchased Services	173,200
600 Supplies	49,270
700 Property	54,000
800 Other Objects	39,615
Total Student Activities	**$1,048,614**
Total Operation of Non-Instructional Services	**$1,048,614**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,143,012
900 Other Uses of Funds	1,910,000

Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	**$3,053,012**
Total Other Expenditures and Financing Uses	**$3,053,012**
TOTAL EXPENDITURES	**$45,905,278**

Cash and Short-Term Investments	**06/30/2022 Estimate**	**06/30/2023 Projection**
General Fund	9,250,000	8,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,760,000	3,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$13,085,000**	**$11,050,000**

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	**$13,085,000**	**$11,050,000**

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
0510 Bonds Payable	43,545,000	41,635,000
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	**$43,545,000**	**$41,635,000**
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	**$43,545,000**	**$41,635,000**

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	**$43,545,000**	**$41,635,000**

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	30,000	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	**$30,000**	
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	**$30,000**	

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 Vocational Education		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	30,000	
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary	**$30,000**	
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

Description	Nonspecial Education	Special Education
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 Adult Education Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	**$30,000**	
TOTAL EXPENDITURES	**$30,000**	

	Nonspecial Education	Special Education
6000 Revenue from Local Sources		
Total Revenue from Local Sources	**$16,000**	**$0**
TOTAL REVENUES	**$16,000**	**$0**

	Nonspecial Education	Special Education
6000 Revenue from Local Sources		
6940 Tuition from Patrons	16,000	0
Total Revenue from Local Sources	**$16,000**	**$0**
TOTAL REVENUES	**$16,000**	**$0**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	4,868,120
0850	Unassigned Fund Balance	702,070
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$5,570,190**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$5,570,190**