FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

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

President of the Board - Original Signature Required — Date: 6/9/2022

Secretary of the Board - Original Signature Required — Date: 6/9/2022

Chief School Administrator - Original Signature Required — Date: 6/9/2022

John Bowden
Contact Person

(717)768-5533 Extn :
Telephone **Extension**

john_bowden@pequeavalley.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 :
Pequea Valley SD	Lancaster	113365303

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	$45632366
Ending Unassigned Fund Balance	$1024550
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.24%

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]	6/9/2022

DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Pequea Valley SD	Lancaster	113365303

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
[signature]	5/5/2022

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

Val Number	Description	Justification
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.	ESSER Funds used to reduce salaries/benefits to be used for COVID-19 relief
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Unexpected Expenses not budgeted or anticipated
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Future PSERS and Healthcare expenses

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	787,115	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	9,300,000	
0840 Assigned Fund Balance	4,000,000	
0850 Unassigned Fund Balance	2,085,976	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$15,385,976**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	30,908,117	
7000 Revenue from State Sources	8,771,872	
8000 Revenue from Federal Sources	4,890,951	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$44,570,940**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$59,956,916**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	26,431,517
6112 Interim Real Estate Taxes	190,000
6113 Public Utility Realty Taxes	27,000
6114 Payments in Lieu of Current Taxes - State / Local	1,000
6150 Current Act 511 Taxes - Proportional Assessments	2,775,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	25,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	402,000
6910 Rentals	3,500
6990 Refunds and Other Miscellaneous Revenue	52,500
REVENUE FROM LOCAL SOURCES	**$30,908,117**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,098,071
7112 Basic Education Funding-Social Security	563,207
7160 Tuition for Orphans Subsidy	125,000
7220 Vocational Education	50,000
7271 Special Education funds for School-Aged Pupils	935,398
7311 Pupil Transportation Subsidy	1,215,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	85,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,715
7340 State Property Tax Reduction Allocation	475,591
7505 Ready to Learn Block Grant	113,000
7820 State Share of Retirement Contributions	2,069,890
REVENUE FROM STATE SOURCES	**$8,771,872**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,420,868
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	156,515
8517 NCLB, Title IV - 21St Century Schools	115,660
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,197,908
REVENUE FROM FEDERAL SOURCES	**$4,890,951**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**44,570,940**

Act 1 Index (current): 3.4%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$26,431,517**
Amount of Tax Relief for Homestead Exclusions	**$475,909**
Total Approx. Tax Revenue:	**$26,907,426**
Approx. Tax Levy for Tax Rate Calculation:	**$28,008,739**

		Lancaster	Total
	2021-22 Data		
	a. Assessed Value	$1,767,756,200	$1,767,756,200
	b. Real Estate Mills	15.2933	
I.	**2022-23 Data**		
	c. 2020 STEB Market Value	$1,736,991,437	$1,736,991,437
	d. Assessed Value	$1,786,305,800	$1,786,305,800
	e. Assessed Value of New Constr/ Renov	$0	$0
	2021-22 Calculations		
	f. 2021-22 Tax Levy (a * b)	$27,034,826	$27,034,826
	2022-23 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2021-22 Tax Levy (f Total * g)	$27,034,826	$27,034,826
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	15.2933	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$28,008,739	$28,008,739
	l. 2022-23 Real Estate Tax Rate (k / d * 1000)	**15.6797**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$28,008,739	$28,008,739
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$27,532,830
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$26,431,517

Act 1 Index (current): 3.4%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$26,431,517**
Amount of Tax Relief for Homestead Exclusions	**$475,909**
Total Approx. Tax Revenue:	**$26,907,426**
Approx. Tax Levy for Tax Rate Calculation:	**$28,008,739**

		Lancaster	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	15.8132	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$28,247,211	$28,247,211
	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	$7,559.62	
V.	Number of Homestead/Farmstead Properties	4015	4015
	Median Assessed Value of Homestead Properties		$228,900

Act 1 Index (current): 3.4%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$26,431,517**
Amount of Tax Relief for Homestead Exclusions	**$475,909**
Total Approx. Tax Revenue:	**$26,907,426**
Approx. Tax Levy for Tax Rate Calculation:	**$28,008,739**

	Lancaster			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$475,591	Lowering RE Tax Rate	$0	$475,591
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$318			$318
Amount of Tax Relief from State/Local Sources				**$475,909**

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
Lancaster	1,786,305,800	15.6797	28,008,739						96.00000%		
Totals:	**1,786,305,800**		**28,008,739**	-	475,909	=	27,532,830	X	96.00000%	=	26,431,517

		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	0.500%	0.000%	2,400,000	2,400,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	375,000	375,000
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			**2,775,000**	**2,775,000**
	Total Act 511, Current Taxes				**2,775,000**
		Act 511 Tax Limit -->	**1,736,991,437 X**	**12**	**20,843,897**
			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									
	Lancaster	15.2933	15.6797	2.53%	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	1.000%	1.000%	0.00%	Yes	3.4%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,763,315
1200 Special Programs - Elementary / Secondary	5,613,118
1300 Vocational Education	761,789
1400 Other Instructional Programs - Elementary / Secondary	356,263
1500 Nonpublic School Programs	108,774
Total Instruction	**$22,603,259**
2000 Support Services	
2100 Support Services - Students	1,732,790
2200 Support Services - Instructional Staff	2,161,405
2300 Support Services - Administration	2,085,249
2400 Support Services - Pupil Health	573,871
2500 Support Services - Business	734,861
2600 Operation and Maintenance of Plant Services	3,321,446
2700 Student Transportation Services	2,724,037
2800 Support Services - Central	302,794
2900 Other Support Services	28,000
Total Support Services	**$13,664,453**
3000 Operation of Non-Instructional Services	
3200 Student Activities	794,713
3300 Community Services	103,766
Total Operation of Non-Instructional Services	**$898,479**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	8,466,175
Total Other Expenditures and Financing Uses	**$8,466,175**
Total Estimated Expenditures and Other Financing Uses	**$45,632,366**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,007,861
200 Personnel Services - Employee Benefits	5,005,506
300 Purchased Professional and Technical Services	1,123,988
400 Purchased Property Services	106,500
500 Other Purchased Services	799,958
600 Supplies	719,502
Total Regular Programs - Elementary / Secondary	**$15,763,315**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,447,476
200 Personnel Services - Employee Benefits	962,712
300 Purchased Professional and Technical Services	1,748,908
500 Other Purchased Services	1,447,622
600 Supplies	4,400
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	**$5,613,118**
1300 Vocational Education	
100 Personnel Services - Salaries	160,795
200 Personnel Services - Employee Benefits	89,187
500 Other Purchased Services	450,000
600 Supplies	3,600
800 Other Objects	58,207
Total Vocational Education	**$761,789**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	166,709
200 Personnel Services - Employee Benefits	97,404
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	60,850
600 Supplies	3,300
Total Other Instructional Programs - Elementary / Secondary	**$356,263**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	98,774
600 Supplies	10,000
Total Nonpublic School Programs	**$108,774**
Total Instruction	**$22,603,259**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,030,874
200 Personnel Services - Employee Benefits	594,266
300 Purchased Professional and Technical Services	61,000
500 Other Purchased Services	32,400
600 Supplies	12,250
800 Other Objects	2,000

Description	Amount
Total Support Services - Students	**$1,732,790**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	721,272
200 Personnel Services - Employee Benefits	606,763
300 Purchased Professional and Technical Services	66,000
400 Purchased Property Services	15,000
500 Other Purchased Services	69,300
600 Supplies	152,195
700 Property	519,775
800 Other Objects	11,100
Total Support Services - Instructional Staff	**$2,161,405**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,139,418
200 Personnel Services - Employee Benefits	711,075
300 Purchased Professional and Technical Services	96,000
500 Other Purchased Services	15,300
600 Supplies	37,956
800 Other Objects	85,500
Total Support Services - Administration	**$2,085,249**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	153,559
200 Personnel Services - Employee Benefits	108,344
300 Purchased Professional and Technical Services	302,668
500 Other Purchased Services	500
600 Supplies	8,800
Total Support Services - Pupil Health	**$573,871**
2500 Support Services - Business	
100 Personnel Services - Salaries	437,724
200 Personnel Services - Employee Benefits	258,337
400 Purchased Property Services	500
500 Other Purchased Services	1,300
600 Supplies	15,000
800 Other Objects	22,000
Total Support Services - Business	**$734,861**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	652,553
200 Personnel Services - Employee Benefits	455,744
300 Purchased Professional and Technical Services	227,500
400 Purchased Property Services	789,000
500 Other Purchased Services	204,000
600 Supplies	966,649
700 Property	21,000
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	**$3,321,446**

Description	Amount
2700 Student Transportation Services	
100 Personnel Services - Salaries	75,833
200 Personnel Services - Employee Benefits	39,204
500 Other Purchased Services	2,606,500
600 Supplies	2,500
Total Student Transportation Services	**$2,724,037**
2800 Support Services - Central	
100 Personnel Services - Salaries	72,779
200 Personnel Services - Employee Benefits	43,915
300 Purchased Professional and Technical Services	106,000
500 Other Purchased Services	67,250
600 Supplies	2,500
800 Other Objects	10,350
Total Support Services - Central	**$302,794**
2900 Other Support Services	
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	25,500
Total Other Support Services	**$28,000**
Total Support Services	**$13,664,453**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	387,897
200 Personnel Services - Employee Benefits	208,464
300 Purchased Professional and Technical Services	36,130
400 Purchased Property Services	6,720
500 Other Purchased Services	94,880
600 Supplies	43,636
700 Property	11,616
800 Other Objects	5,370
Total Student Activities	**$794,713**
3300 Community Services	
100 Personnel Services - Salaries	19,500
200 Personnel Services - Employee Benefits	8,426
300 Purchased Professional and Technical Services	71,840
600 Supplies	2,000
800 Other Objects	2,000
Total Community Services	**$103,766**
Total Operation of Non-Instructional Services	**$898,479**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	8,466,175

Description	Amount
Total Interfund Transfers - Out	**$8,466,175**
Total Other Expenditures and Financing Uses	**$8,466,175**
TOTAL EXPENDITURES	**$45,632,366**

Cash and Short-Term Investments	**06/30/2022 Estimate**	**06/30/2023 Projection**
General Fund	20,000,000	18,000,000
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	2,000,000	2,500,000
Other Capital Projects Fund	55,000,000	50,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	375,000	365,000
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	**$77,375,000**	**$70,865,000**

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	**$77,375,000**	**$70,865,000**

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
0510 Bonds Payable		58,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,030,100	1,040,200
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	752,000	756,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$1,782,100**	**$59,796,200**
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	**$1,782,100**	**$59,796,200**

Short-Term Payables	**06/30/2022 Estimate**	**06/30/2023 Projection**
General Fund	700,000	1,245,545
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	75,000	125,000
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		
Permanent Fund		
Total Short-Term Payables	**$775,000**	**$1,370,545**
TOTAL INDEBTEDNESS	**$2,557,100**	**$61,166,745**

Account	Description	Amounts
0810	Nonspendable Fund Balance	787,115
0820	Restricted Fund Balance	
0830	Committed Fund Balance	9,300,000
0840	Assigned Fund Balance	4,000,000
0850	Unassigned Fund Balance	1,024,550
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$14,324,550**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$15,111,665**