

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/17/2022

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Gina Rembold

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Contact Person

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 : Conemaugh Township Area SD	COUNTY : Somerset	AUN : 108561803
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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

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

Total Budgeted Expenditures	\$16686904
Ending Unassigned Fund Balance	\$3165092
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	18.96%

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

Yes

No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Conemaugh Township Area SD	County : Somerset	AUN Number : 108561803
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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.

SIGNATURE OF SCHOOL BOARD PRESIDENT <i>Christie R Maxwell</i>	DATE 05/18/22
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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>
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.	Fund balance to be used for unexpected, unbudgeted expenditures.
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 fund balance is earmarked for CTASD's share of the Greater Johnstown Career and Tech Center renovation.

<u>ITEM</u>	<u>AMOUNTS</u>
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	2,300,000
0850 Unassigned Fund Balance	3,896,463
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,196,463</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	4,243,020
7000 Revenue from State Sources	10,706,013
8000 Revenue from Federal Sources	1,006,500
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$15,955,533</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$22,151,996</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	2,654,102
6112 Interim Real Estate Taxes	18,000
6113 Public Utility Realty Taxes	3,808
6114 Payments in Lieu of Current Taxes - State / Local	110
6120 Current Per Capita Taxes, Section 679	14,000
6140 Current Act 511 Taxes - Flat Rate Assessments	19,700
6150 Current Act 511 Taxes - Proportional Assessments	883,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	312,300
6500 Earnings on Investments	61,000
6700 Revenues from LEA Activities	33,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	226,000
6940 Tuition from Patrons	13,000
6990 Refunds and Other Miscellaneous Revenue	5,000

REVENUE FROM LOCAL SOURCES \$4,243,020

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,135,964
7112 Basic Education Funding-Social Security	291,758
7271 Special Education funds for School-Aged Pupils	764,755
7311 Pupil Transportation Subsidy	550,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	80,300
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	341,618
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	171,816
7820 State Share of Retirement Contributions	1,309,802

REVENUE FROM STATE SOURCES \$10,706,013

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	142,500
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	26,000
8517 NCLB, Title IV - 21st Century Schools	11,500
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	582,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	150,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	90,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program 4,500

REVENUE FROM FEDERAL SOURCES \$1,006,500

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 15,955,533

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,654,102	
Amount of Tax Relief for Homestead Exclusions	<u>\$341,618</u>	
Total Approx. Tax Revenue:	\$2,995,720	
Approx. Tax Levy for Tax Rate Calculation:	\$3,242,276	
	Somerset	Total

2021-22 Data		
a. Assessed Value	\$115,688,900	\$115,688,900
b. Real Estate Mills	27.9600	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$318,510,987	\$318,510,987
d. Assessed Value	\$115,961,240	\$115,961,240
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$3,234,662	\$3,234,662
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$3,234,662	\$3,234,662
(f Total * g)		
i. Base Mills Subject to Index	27.9600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.50000%	91.50000%
k. Tax Levy Needed	\$3,242,276	\$3,242,276
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	27.9600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,242,276	\$3,242,276
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,900,658
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,654,102
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,654,102	
Amount of Tax Relief for Homestead Exclusions	<u>\$341,618</u>	
Total Approx. Tax Revenue:	\$2,995,720	
Approx. Tax Levy for Tax Rate Calculation:	\$3,242,276	
	Somerset	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	29.3020	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,397,896	\$3,397,896
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

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,413.00	
Number of Homestead/Farmstead Properties	2269	2269
Median Assessed Value of Homestead Properties		\$26,200

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,654,102	
Amount of Tax Relief for Homestead Exclusions	<u>\$341,618</u>	
Total Approx. Tax Revenue:	\$2,995,720	
Approx. Tax Levy for Tax Rate Calculation:	\$3,242,276	
	Somerset	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$341,618	Lowering RE Tax Rate	\$0	\$341,618
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$341,618

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Somerset	115,961,240	27.9600	3,242,276			91.50000%	
Totals:	115,961,240		3,242,276	341,618	= 2,900,658	X 91.50000%	= 2,654,102

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		14,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	15,300
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	6,230
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 21,530 19,700

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	785,715	770,000
6152 Current Act 511 Occupation Taxes	250.0000	0.000	47,000	43,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	70,000	70,000
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 902,715 883,000

Total Act 511, Current Taxes 902,700

Act 511 Tax Limit -->	318,510,987	X	12	3,822,132
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2021-22 (Rebalanced)	2022-23	Percent Change in Rate			2021-22 (Rebalanced)	2022-23	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Somerset	27.9600	27.9600	0.00%	Yes	4.8%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%			
6152	Current Act 511 Occupation Taxes	250.0000	250.0000	0.00%	Yes	4.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%			

LEA : 108561803 Conemaugh Township Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,435,660
1200 Special Programs - Elementary / Secondary	2,002,959
1300 Vocational Education	498,750
1400 Other Instructional Programs - Elementary / Secondary	86,440
Total Instruction	\$9,023,809
2000 Support Services	
2100 Support Services - Students	668,366
2200 Support Services - Instructional Staff	440,720
2300 Support Services - Administration	1,227,857
2400 Support Services - Pupil Health	353,822
2500 Support Services - Business	488,110
2600 Operation and Maintenance of Plant Services	1,290,716
2700 Student Transportation Services	986,107
2800 Support Services - Central	116,750
2900 Other Support Services	3,500
Total Support Services	\$5,575,948
3000 Operation of Non-Instructional Services	
3200 Student Activities	635,612
Total Operation of Non-Instructional Services	\$635,612
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	582,000
Total Facilities Acquisition, Construction and Improvement Services	\$582,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	869,535
Total Other Expenditures and Financing Uses	\$869,535
Total Estimated Expenditures and Other Financing Uses	\$16,686,904

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,379,361
200 Personnel Services - Employee Benefits	2,296,062
300 Purchased Professional and Technical Services	234,369
400 Purchased Property Services	24,750
500 Other Purchased Services	319,380
600 Supplies	165,594
700 Property	15,744
800 Other Objects	400
Total Regular Programs - Elementary / Secondary	\$6,435,660
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	697,638
200 Personnel Services - Employee Benefits	453,823
300 Purchased Professional and Technical Services	590,924
500 Other Purchased Services	215,500
600 Supplies	29,574
700 Property	12,000
800 Other Objects	3,500
Total Special Programs - Elementary / Secondary	\$2,002,959
1300 <u>Vocational Education</u>	
500 Other Purchased Services	498,000
600 Supplies	750
Total Vocational Education	\$498,750
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	37,250
200 Personnel Services - Employee Benefits	16,190
300 Purchased Professional and Technical Services	32,000
500 Other Purchased Services	1,000
Total Other Instructional Programs - Elementary / Secondary	\$86,440
Total Instruction	\$9,023,809
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	310,100
200 Personnel Services - Employee Benefits	229,499
300 Purchased Professional and Technical Services	118,063
400 Purchased Property Services	100
500 Other Purchased Services	3,100
600 Supplies	6,154
700 Property	1,000
800 Other Objects	350
Total Support Services - Students	\$668,366
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	223,219

2022-2023 Final General Fund Budget

LEA : 108561803 Conemaugh Township Area SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	150,685
300 Purchased Professional and Technical Services	25,054
400 Purchased Property Services	150
500 Other Purchased Services	6,800
600 Supplies	33,007
800 Other Objects	1,805
Total Support Services - Instructional Staff	\$440,720
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	659,981
200 Personnel Services - Employee Benefits	447,012
300 Purchased Professional and Technical Services	45,300
400 Purchased Property Services	900
500 Other Purchased Services	44,324
600 Supplies	12,990
700 Property	1,000
800 Other Objects	16,350
Total Support Services - Administration	\$1,227,857
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	133,209
200 Personnel Services - Employee Benefits	77,419
300 Purchased Professional and Technical Services	135,800
400 Purchased Property Services	250
500 Other Purchased Services	1,400
600 Supplies	5,744
Total Support Services - Pupil Health	\$353,822
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	237,790
200 Personnel Services - Employee Benefits	161,670
300 Purchased Professional and Technical Services	38,500
400 Purchased Property Services	4,000
500 Other Purchased Services	25,400
600 Supplies	20,750
Total Support Services - Business	\$488,110
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	500,164
200 Personnel Services - Employee Benefits	334,212
300 Purchased Professional and Technical Services	3,540
400 Purchased Property Services	214,250
500 Other Purchased Services	57,750
600 Supplies	173,800
800 Other Objects	7,000
Total Operation and Maintenance of Plant Services	\$1,290,716
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	980,107
600 Supplies	6,000

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$986,107
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	800
500 Other Purchased Services	650
600 Supplies	115,300
Total Support Services - Central	\$116,750
2900 <u>Other Support Services</u>	
500 Other Purchased Services	3,500
Total Other Support Services	\$3,500
Total Support Services	\$5,575,948
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	204,677
200 Personnel Services - Employee Benefits	75,194
300 Purchased Professional and Technical Services	61,352
400 Purchased Property Services	8,900
500 Other Purchased Services	124,372
600 Supplies	140,069
800 Other Objects	21,048
Total Student Activities	\$635,612
Total Operation of Non-Instructional Services	\$635,612
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	582,000
Total Facilities Acquisition, Construction and Improvement Services	\$582,000
Total Facilities Acquisition, Construction and Improvement Services	\$582,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	414,585
900 Other Uses of Funds	454,950
Total Debt Service / Other Expenditures and Financing Uses	\$869,535
Total Other Expenditures and Financing Uses	\$869,535
TOTAL EXPENDITURES	\$16,686,904

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	5,800,000	5,300,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,200,000	600,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	190,000	125,000
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	\$7,190,000	\$6,025,000

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	\$7,190,000	\$6,025,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	9,005,000	8,520,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,937,925	1,907,975
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$10,942,925	\$10,427,975

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	\$10,942,925	\$10,427,975

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	800,000	880,000
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		
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	\$800,000	\$880,000
TOTAL INDEBTEDNESS	\$11,742,925	\$11,307,975

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,300,000
0850 Unassigned Fund Balance	3,165,092
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,465,092

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,465,092
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